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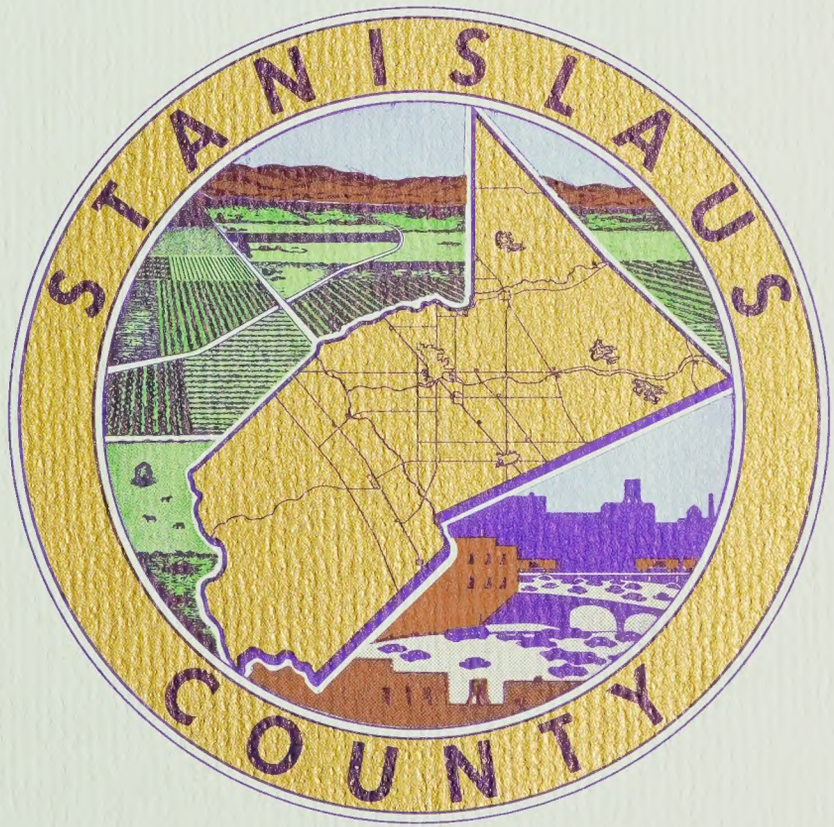
1966-1967

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1967



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FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1967

Published by
BOARD OF SUPERVISORS
As required by Section 25253, Government Code

Compiled by: *ROBERT E. HUBBARD*
County Auditor-Controller

JACK E. NEWELL
Ass't County Auditor-Controller

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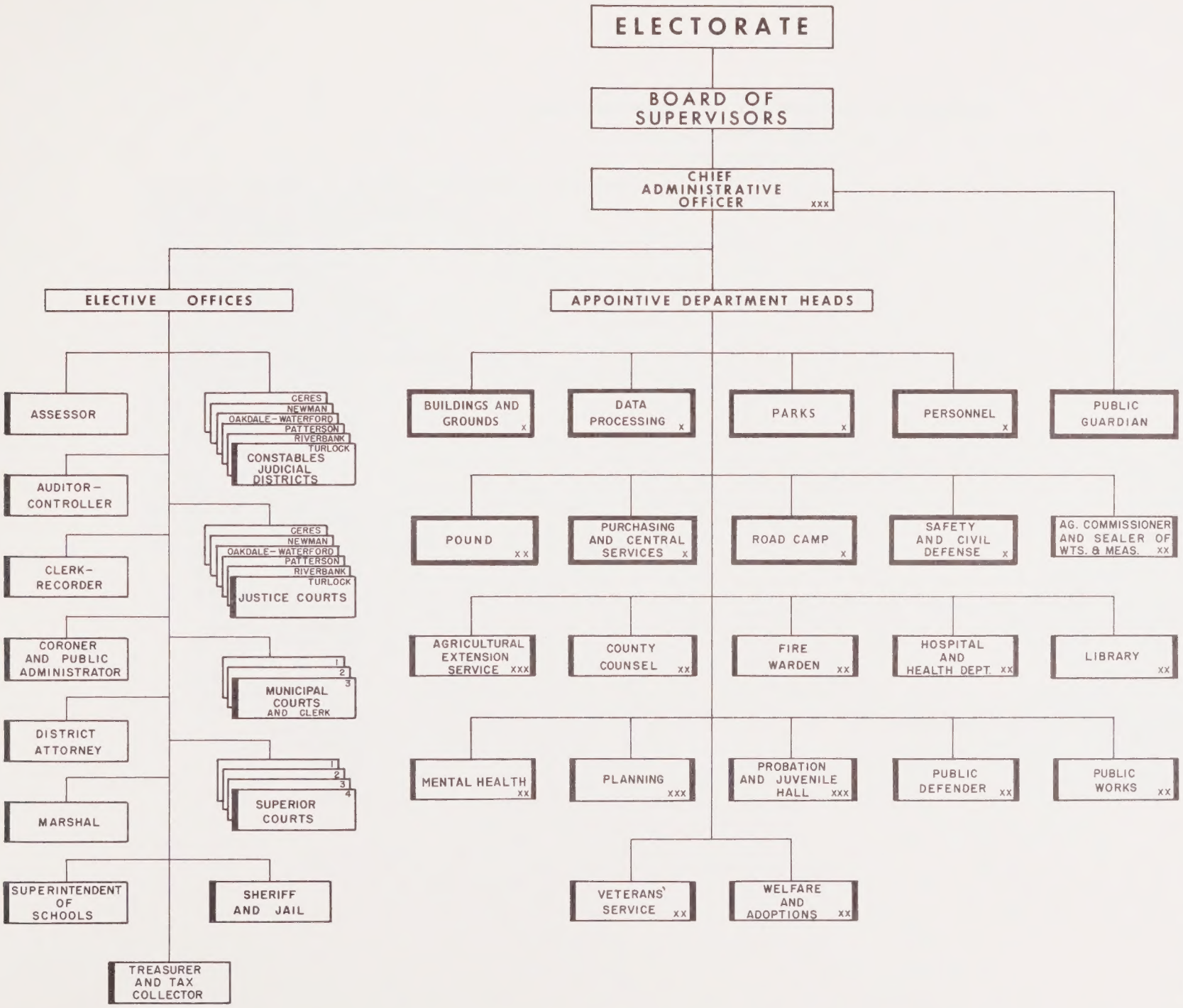
ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



LEGEND

x Department Head Appointed by Chief Administrative Officer

xx Department Head Appointed by Board of Supervisors with recommendation of C.A.O.

xxx Department Head Appointed in accordance with Law or Ordinance.

Budgetary Control by C.A.O.

Administrative Control by C.A.O.

Under Direct Supervision of C.A.O.

August, 1967 1012-13

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

--ELECTIVE OFFICERS--

Superior Judge Dept. No. 1	Frank C. Damrell
Superior Judge Dept. No. 2	Robert Fowler
Superior Judge Dept. No. 3	William Zeff
Superior Judge Dept. No. 4	Robert D. Carter
State Senator	Stephen P. Teale
Assemblyman	John G. Veneman, Jr.
Supervisor, District No. 1	Robert Fahey
Supervisor, District No. 2	Joe Domecq
Supervisor, District No. 3	Charles A. Brink
Supervisor, District No. 4	Richard Vanderwall
Supervisor, District No. 5	James J. Franzen
District Attorney	Alexander M. Wolfe
Sheriff	Dan Kelsay
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
County Clerk-Recorder	Steve Nelson
Superintendent of Schools	Fred C. Beyer
Judge Modesto Municipal Court	Frank Pierson
Judge Modesto Municipal Court	Clarence Hanson
Judge Modesto Municipal Court	Carson N. Taylor
Justice - Ceres Judicial District	Gordon A. Olsson
Justice - Newman Judicial District	Lowell L. Jensen
Justice - Oakdale-Waterford Judicial District	Verne D. Sawyer
Justice - Patterson Judicial District	Reuben Swanson
Justice - Riverbank Judicial District	Garold C. Staley
Justice - Turlock Judicial District	John A. Swenson
Coroner and Public Administrator	Morris D. Feldman
Constable - Ceres Judicial District	Roger C. Marriott
Constable - Newman Judicial District	John M. Silveira
Constable - Oakdale-Waterford Judicial District	Rae Coslet
Constable - Patterson Judicial District	Edward Lisota
Constable - Riverbank Judicial District	Frank Asbill
Constable - Turlock Judicial District	Charles Naff
Marshal - Modesto Judicial District	Allen H. Dodson

--APPOINTIVE OFFICERS--

Business Manager of Health and Medical Services	Wesley Hall
Chief Administrative Officer	Charles E. Dixon
County Agricultural Commissioner	Milo M. Schrock
County Counsel	Theodore W. Martz
County Fire Warden	Leslie Baker
County Librarian	Oscar W. J. Smaalders
County Poundmaster	Oscar Heard
County Probation Officer	E. Ross Clark
County Welfare Director	Donald C. Quisenberry
Custodial Program Director	Elbert Harland
Director of Health and Medical Services	Robert S. Westphal, M. D.
Director of Planning	Martin Schueller
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Mental Health Director	Bernard F. Hansen, M. D.
Personnel Officer	Charles J. Brown
Public Defender	Walter Hancock
Public Guardian	Charles E. Dixon
Purchasing Agent	Willard F. Stambaugh
Sealer of Weights and Measures	Milo M. Schrock
Tabulating Supervisor	Elton Simmonds
Veterans' Service Director	Ira E. Wilson

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Honorable Board of Supervisors
Court House
Modesto, California

Gentlemen:

Submitted for your review, is the annual finance and administrative report of County activities for fiscal 1966-67, as required by County Ordinance #386. It summarizes governmental activities, indicates accomplishments that have been made and trends that may be expected.

This report presents, in general terms, the broad services provided by local government which includes not only County government, but in addition, school and special districts. These services are financed from a number of sources, the largest of which is the local property tax. It is interesting to note, that of all secured property taxes levied in 1966-67 for local government purposes, 31% was for County government functions, while the remaining 69% was for school districts, special districts, and cities.

Important indicators of Stanislaus County growth and stability are found in population growth, assessed valuation growth, and the percentage of tax delinquency. The latest Stanislaus County population projections, as estimated by the State Department of Finance, on July 1, 1967, is 182,200, which represents an increase of 24,906 since the 1960 Federal census. This also represents, in effect, a steady growth rate of 2.2% per year, making possible orderly governmental planning and a stable tax rate. Along with population growth, the assessed valuation has grown at an average rate of slightly more than 5 1/2% per year. Over the past ten years, the assessed valuation has risen from $217,715,610 in 1958, to $340,791,360 in 1967. Another important indicator of growth is the low level in percentage of tax delinquency, which has been maintained for the last five years, as shown below.

Fiscal Year	Total Tax Charge	Percentage Delinquent
1962-63	$20,602,719	1.70
1963-64	21,696,091	1.73
1964-65	23,279,176	1.74
1965-66	25,514,317	1.51
1966-67	27,529,798	1.54

The total Stanislaus County government budget for fiscal 1967-68, as adopted by your Board, is $6,117,236, higher than that which was adopted for fiscal 1966-67. This required a $.09 increase in the County-wide tax rate from $2.83 in 1966-67, to $2.92 in 1967-68, which is the first increase experienced in six years. During the past five years, the Board has adopted budgets allowing for slight reductions in the annual property tax rate.

Principal increases in the budget, last year and again this year, are attributed to an expansion of the County, State, and Federal welfare programs. Accentuating the costs of the welfare programs, was the fact that for the first time in five years, our expenditure estimates, for welfare services in 1966-67, were approximately $192,000 below our actual County expenditures (aside from Federal and State funds). This increase, alone, represents $.06 on the County tax rate.

A summary of the "Financial Statement" shown below, presents a comparison of the 1966-67 budget with the current 1967-68 budget.

TAX RATE FACTORS

Budget	1966-67	1967-68		Difference
Available Fund Balances	$ 2,738,820	$ 2,983,000	+	$ 244,180
Revenue Other Than Taxes	22,322,881	27,434,909	+	5,112,028
Property Taxes	8,853,149	9,564,177	+	711,028
Total	$ 33,914,850	$ 39,982,086	+	$ 6,067,236
Tax Base (Assessed Value Less Exemptions)	$ 325,085,640	$ 340,791,360	+	15,705,720
County-wide Tax Rate	$2.83	$2.92	+	$.09

FACTORS ITEMIZED

Proposed Budget Expenditures	1966-67	1967-68		Difference
General	$ 3,513,182	$ 4,771,402	+	$ 1,258,220
Public Protection	3,631,944	3,948,276	+	316,332
Roads	2,228,050	2,539,420	+	311,370
Health and Sanitation	492,069	568,905	+	76,836
Public Assistance	22,340,459	26,262,259	+	3,921,800
Education	571,081	623,707	+	52,626
Recreation	212,750	241,381	+	28,631
Debt Service	298,315	293,078	-	5,237
Appropriations for Contingencies	577,000	733,658	+	156,658
Provisions for Reserves	50,000	--	-	50,000
Total	$ 33,914,850	$ 39,982,086	+	$ 6,067,236

Actual Available Fund Balances				
General Fund	$ 2,081,955	$ 1,758,352	-	$ 323,603
Accumulative Capital Outlay Fund	434,011	564,874	+	130,863
Debt Service Fund	4,440	34,213	+	29,773
County Fire Service Fund	7,645	9,195	+	1,550
Road Fund	199,553	605,878	+	406,325
Fish and Game Fund	11,216	10,488	-	728
Total	$ 2,738,820	$ 2,983,000	+	$ 244,180

Property Taxes	1966-67	1967-68	Difference
General Fund	$ 8,386,901	$ 9,024,694	+ $ 637,793
Accumulative Capital Outlay Fund	130,889	240,026	+ 109,137
Debt Service Fund	271,875	238,865	- 33,010
County Fire Service Fund	63,484	60,592	- 2,892
Total	$ 8,853,149	$ 9,564,177	+ $ 711,028
Assessed Value			
Land	$ 107,209,760	$ 111,918,010	+ $ 4,708,250
Improvements	164,759,840	170,420,920	+ 5,661,080
Personal Property	67,199,740	73,629,240	+ 6,429,500
Total	$ 339,169,340	$ 355,968,170	+ $ 16,798,830
Less Exemptions	14,083,700	15,176,810	1,093,110
Net Assessed Value	$ 325,085,640	$ 340,791,360	+ $ 15,705,720

Buildings and Grounds:

During the past year, construction of a 210 bed barracks facility for Honor Farm inmates was begun at Laird Park. Completion date for the new barracks facilities is scheduled for December, 1967.

Remodeling was accomplished on the first and third floors of the Court House providing for the relocation of the Recorder to the main Clerk's Office, relocation of Elections from the Clerk's Office to Rooms 103, 105, and 107, and relocation of the Purchasing Agent, Personnel Office, and Chief Administrative Office to the third floor of the Court House. All offices were afforded additional floor space in the moves.

Other construction or remodeling of major importance included the remodeling of a portion of the Probation Department into office space, lighting improvements at Morgan Shop, and resurfacing at Scenic Shop.

Hospital:

The Hospital budget continues to be the second largest single County budget expense following that of Welfare Aid Programs.

Although the following activity report indicates a declining trend, the reduction is not as great as previously expected, and gives evidence that there is a continuing need for County-provided services.

	1962-63	1963-64	1964-65	1965-66	1966-67
PATIENT DAYS					
Acute	42,715	42,268	40,320	39,199	35,170
Non-Acute	26,307	22,781	15,209	15,260	14,741
Total Days	69,022	65,049	55,529	54,459	49,911
ADMISSIONS*					
First Six Months	2,429	2,353	2,360	2,546	2,128
Second Six Months	2,569	2,272	2,520	2,209	2,223
Total Admissions	4,998	4,625	4,880	4,755	4,351
OUT-PATIENT CLINIC VISITS					
General Clinic	25,948	28,084	27,988	22,568	18,014
Special Clinic	25,981	24,827	26,160	28,191	27,453
Total Visits	51,929	52,911	54,148	50,759	45,467
HOSPITAL OPERATIONS					
Major	658	717	752	742	591
Minor	817	851	891	885	977
Total Operations	1,475	1,568	1,643	1,627	1,568

Welfare:

Federal law requirements, regarding workload standards, became mandatory as of July 1, 1967. This law requires a "60 service caseload" standard per social service worker in the O. A. S., A. F. D. C., B. H. I., and A. T. D. programs. To meet the increased workload and Federal staffing requirements, sixteen new positions were authorized, during mid-year, in order that Federal funding might not be impaired.

In lieu of the "60 service caseload" standard in the O. A. S. program, the State has initiated, with Federal approval, an "O. A. S. Conversion" plan. It separates social service functions from eligibility and grant determination functions. The latter function is assigned to the new sub-professional classification of eligibility worker, effective July 1, 1967. Adoption of this alternative has resulted in a net overall salary savings and still meets the "60 service caseload" standard.

* New-born babies not included.

Inspite of these efforts, the expanding staffing trend, experienced during the past several years, continues. Along with this, the following statistics illustrate the greatly expanding trend, over the past five years, in total welfare expenditures (excluding adoptions).

Year	Total Welfare Expenditures	Total Welfare Employees
1962-63	$12,344,836	153
1963-64	14,026,918	187
1964-65	15,468,078	209
1965-66	16,569,841	230
1966-67	20,036,256	267

Parks:

Major efforts are continuing in the improvement of the Regional Park facilities at Modesto and Woodward Reservoirs.

During the past fiscal year, acquisition proceedings for the purchase of 400 acres of land, surrounding Modesto Reservoir, was completed and an application for $93,922 was submitted for Federal "Land and Water Conservation Funds" to purchase an adjoining 400 acres that the County has under option. In addition, an application was submitted for the purchase of 625.3 acres surrounding Woodward Reservoir at a cost of $155,000.

Public Works:

The Public Works Department completed construction of the Orange Blossom Bridge and the Riverbank Bridge. Both projects are located on the Stanislaus River. Final County cost figures on the Orange Blossom Bridge amounted to $413,604. Final County cost figures on the Riverbank Bridge have not been ascertained but are estimated to approximate $60,000.

Other projects, during the year, consisted of construction of fifteen miles of Select System Roads and fifteen miles of local roads. The major road projects were the contiguous roads of Hills Ferry and River Road (5 miles). Also of significance was eighty miles of chip sealing maintenance that was accomplished.

Of the $4,000,000 in Road and Bridges bond funds sold since 1958, $3,778,722 have now been expended. The remaining monies will be exhausted during fiscal 1967-68.

The Task Ahead:

The technical budgeting processes annually are becoming more complex. This complexity springs from the increased variables contained in the many interpretations and calculations necessary to prepare accurate estimates of related cost areas. Increasing legislation, from the State and Federal levels, dictates the performance as well as the control of the programs carried on at the County level. Although such legislation is normally intended to provide for additional or expanded services, it frequently happens that there are substantial increases in the cost of administering government at the local level.

Building construction needs will require considerable attention in the next few years. Emphasis, at the present time, is being focused on Scenic General Hospital. In addition, added office space, for the following departments, is under consideration.

1. Welfare
2. Probation
3. Sheriff's Administration Division
4. County Offices Center No. 1

Finding and implementing practical solutions at reasonable costs to the problems mentioned, and others that may arise in the future, is a task which this office, under the policy direction of your Honorable Board, is dedicated.

Sincerely yours,

T. A. Bright
Chief Administrative Officer

TREASURER'S ACCOUNTABILITY

TREASURER'S EXHIBIT I

STATEMENT OF BALANCE AND DISPOSITION OF CASH AS OF JUNE 30, 1967

Total Cash on Hand, per Auditor's Fund Balances:				
County Operating and Special Revenue Funds	(Exhibit II)		$ 3,241,385.23	
Working Capital Funds	(Exhibit III)		144,061.10	
Highway and Bridge Bond Funds	(Exhibit IV)		236,910.61	
Suspense and Clearing Accounts	(Exhibit V)		548,626.20	
Trust Funds	(Exhibit VI)		2,008,659.18	
Special District Funds	(Exhibit VII)		1,033,141.09	
School Funds	(Exhibit VIII)		9,499,687.07	
Total Auditor's Fund Balances				$16,712,470.48
Treasurer's Accounting:				
Cash on Hand			$ 223,853.01	
Cash in Banks*				
Active Accounts	(Schedule A)	$ 9,144,515.36		
Inactive Accounts	(Schedule A)	12,200,000.00	21,344,515.36	
Investments				
Securities		$ 133,000.00		
Hills Ferry Cemetery Endowment		284.69		
Patterson Cemetery Endowment		6,148.39	139,433.08	
Total Treasurer's Balance			$21,707,801.45	
Less: Outstanding Warrants	(Auditor's Exhibit I, Schedule A)		4,995,330.97	
Balance				$16,712,470.48

* Total securities pledged by banks on June 30, 1967, amount to 147.97% of cash on deposit; required by law - 110%.

TREASURER'S EXHIBIT I
SCHEDULE A

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1967

BANK	AMOUNT ON DEPOSIT ACTIVE	INACTIVE	TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Bank of America						
Modesto (10th Street)	$1,198,720.82	$ 1,850,000.00	$	$		)
Oakdale		200,000.00				) Wells Fargo Bank
Turlock		125,000.00	3,373,720.82	4,266,000.00	126.44	) San Francisco, Calif.
Bank of California						
Modesto	$ 659,379.04	$ 800,000.00				)
Modesto (Westside)		400,000.00				)
Riverbank		75,000.00				) Federal Reserve Bank
Turlock	524,635.62	400,000.00				) San Francisco, Calif.
Ceres	515,600.24	200,000.00	3,574,614.90	6,400,000.00	179.04	)
Central Valley Bank						
Modesto	$1,031,447.28	$ 300,000.00				)
Modesto (La Loma)	653,581.40	675,000.00				) United California Bank
Hughson		175,000.00				) Los Angeles, Calif.
Waterford		250,000.00	3,085,028.68	3,837,000.00	124.37	)
Crocker-Citizens Bank						) Bank of America
Modesto	$ 790,346.92	$ 600,000.00	1,390,346.92	2,725,000.00	195.99	) San Francisco, Calif.
Farmers & Merchants Bank						) Crocker-Citizens Bank
Modesto	$ 547,061.17	$ 100,000.00	647,061.17	1,557,500.00	240.70	) San Francisco, Calif.
First Western Bank						
Crows Landing		$ 25,000.00				)
Newman		400,000.00				) United California Bank
Patterson		75,000.00	500,000.00	605,000.00	121.00	) Los Angeles, Calif.
Center State Bank						
Modesto	$ 608,251.35	$ 200,000.00				)
Ripon		300,000.00				) Wells Fargo Bank
Salida		50,000.00	1,158,251.35	1,273,244.83	109.92	) San Francisco, Calif.
United California Bank						) Federal Reserve Bank
Modesto	$1,689,350.36	$ 2,400,000.00				) San Francisco, Calif.
Turlock		150,000.00				) Federal Reserve Bank
Oakdale		600,000.00				) Los Angeles, Calif.
Ceres		200,000.00	5,039,350.36	5,640,000.00	111.91	) Title Insurance &
						) Trust Company of
						) Los Angeles
						) Los Angeles, Calif.

TREASURER'S EXHIBIT I
SCHEDULE A (Continued)

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1967

BANK	AMOUNT ON DEPOSIT ACTIVE	INACTIVE	TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Wells Fargo Bank						
Modesto	$ 315,272.31	$ 600,000.00	$	$		)
Modesto (McHenry)		250,000.00				)
Oakdale		300,000.00				) Bank of America
Patterson		50,000.00				) San Francisco, Calif.
San Francisco	610,868.85	250,000.00				)
Turlock		200,000.00	2,576,141.16	5,280,000.00	204.95	)
Totals	$9,144,515.36	$12,200,000.00	$21,344,515.36	$31,583,744.83	147.97	

* Government Code Section #53657 "Approval of securities: Market value of securities: Amount of deposit not to exceed face value. The market value of securities securing active or inactive deposits shall be at least 10 percent in excess of the amount of the deposit secured by them but the amount of the deposit shall not exceed the face value of the securities."

#53659 "Waiver of security for deposits insured pursuant to federal law. When in his discretion local conditions so warrant, the treasurer may waive security for such portion of any deposits as is insured pursuant to federal law, notwithstanding this article."

Current Federal Deposit Insurance, $15,000.00 for each account.

TREASURER'S EXHIBIT I
SCHEDULE B

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM
BALANCE SHEET
JUNE 30, 1967

ASSETS			
Cash		$ 203,138.95	
Interest Receivable - Accrued 12-31-66		91,488.64	
Investments at Par	$ 8,477,000.00		
Less: Net Unamortized Premium and Discount	(65,575.62)	8,411,424.38	
Total Assets			$ 8,706,051.97
LIABILITIES AND RESERVES			
Members' Deposit Reserve		$ 3,851,449.83	
County Advance Reserves:			
Current Service	$ 2,064,532.26		
Prior Service	(491,086.92)	1,573,445.34	
Retired Members' Reserves:			
Annuity Reserve	$ 646,901.79		
Current Service	1,279,983.95		
Prior Service	991,685.17	2,918,570.91	
Total Liabilities and Reserves			$ 8,343,466.08
RESERVED EARNINGS			
Balance, June 30, 1966		$ 337,284.12	
Additions:			
Net Amortized Premiums and Discounts, 12-31-66		6,961.75	
Increase in Accrued Interest, 12-31-66		14,567.17	
Cash Receipts	$ 318,055.93		
Interest Accrued at Purchase	(2,629.90)	315,426.03	
		$ 674,239.07	
Less:			
Interest Distributed to Reserves @ 4% per Annum		311,653.18	
Total Reserved Earnings - June 30, 1967			362,585.89
Total Liabilities, Reserves and Reserved Earnings			$ 8,706,051.97

SCHEDULE C

EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
PERIOD JULY 1, 1966, THRU JUNE 30, 1967

FUND BALANCE, June 30, 1966			$ 96,964.64
RECEIPTS			
Employee Contributions		$ 561,148.20	
Employer Contrubutions		401,328.14	
Interest Received		317,930.93	
Matured Securities		122,000.00	
Total Receipts			1,402,407.27
			$ 1,499,371.91
DISBURSEMENTS			
Payment to Members		$ 482,346.06	
Purchase of Securities:			
Par Value	$ 813,000.00		
New Premiums Paid	(1,743.00)		
	$ 811,257.00		
Accrued Interest	2,629.90	813,886.90	
Total Disbursements			1,296,232.96
FUND BALANCE, June 30, 1967			$ 203,138.95

SCHEDULE D

ANALYSIS OF SECURITIES OWNED

	Par Value	Premium or (Discount)	Total
SECURITIES OWNED, June 30, 1966	$ 7,786,000.00	$ (70,794.37)	$ 7,715,205.63
ADD: Purchases During Year	813,000.00	(1,743.00)	811,257.00
DEDUCT: Redemptions	(122,000.00)		(122,000.00)
Amortized Premiums and Discounts for Year Ending December 31, 1966		6,961.75	6,961.75
SECURITIES OWNED, June 30, 1967	$ 8,477,000.00	$ (65,575.62)	$ 8,411,424.38

CONSOLIDATED SUMMARY STATEMENTS

AUDITOR'S EXHIBIT I

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1967

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Working Capital Exhibit III	Highway & Bridge Bond Exhibit IV
ASSETS				
Cash in Treasury	$16,712,470.48	$3,241,385.23	$ 144,061.10	$ 236,910.61
Imprest Cash	16,310.00	16,310.00		
Accounts Receivable	1,776,997.76	1,776,997.76		
Loans and Advances Receivable	86,100.00	86,100.00		
Advances to Working Capital Funds	602,331.70	602,331.70		
Deposits with Others	111,792.00	82,069.00		29,723.00
Inventory-Materials and Supplies	260,256.95	229,150.63	31,106.32	
Land	1,144,738.35			
Structures and Improvements	9,890,342.62		59,922.98	
Less: Reserve for Depreciation	(18,834.40)		(18,834.40)	
Equipment	3,919,772.84		1,813,002.29	
Less: Reserve for Depreciation	(988,095.76)		(988,095.76)	
Future Bond and Interest Requirements	3,627,482.50			
Bonds Authorized-Unissued	1,000,000.00			1,000,000.00
Total	$38,141,665.04	$6,034,344.32	$1,041,162.53	$1,266,633.61
LIABILITIES AND EQUITIES				
Accounts Payable	$ 762,575.18	$ 762,449.25	$ 125.93	$
Bonds Payable	3,000,000.00			
Bond Interest Payable	627,482.50			
Investment in Fixed Assets	13,081,928.54			
Reserve for Encumbrances	478,051.46	432,695.30		45,356.16
Fund Balance-Unavailable	1,911,587.82	1,911,587.82		
Fund Balance-Available	16,239,002.94	2,927,611.95		221,277.45
Contributed Assets	907,846.90		907,846.90	
Retained Earnings	133,189.70		133,189.70	
Reserve for Unissued Bonds	1,000,000.00			1,000,000.00
Total	$38,141,665.04	$6,034,344.32	$1,041,162.53	$1,266,633.61

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1967

Bonded Debt	Suspense Funds Exhibit V	Trust Funds Exhibit VI	Special Districts Exhibit VII	School Funds Exhibit VIII	Fixed Assets Exhibit IX
$	$548,626.20	$2,008,659.18	$1,033,141.09	$9,499,687.07	$
					1,144,738.35
					9,830,419.64
					2,106,770.55
3,627,482.50					
$3,627,482.50	$548,626.20	$2,008,659.18	$1,033,141.09	$9,499,687.07	$13,081,928.54
$	$	$	$	$	$
3,000,000.00					
627,482.50					
					13,081,928.54
	548,626.20	2,008,659.18	1,033,141.09	9,499,687.07	
$3,627,482.50	$548,626.20	$2,008,659.18	$1,033,141.09	$9,499,687.07	$13,081,928.54

AUDITOR'S EXHIBIT I
SCHEDULE A

STATEMENT OF FUND TRANSACTIONS AND BALANCES - ALL FUNDS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1967

	Auditor's Balance July 1, 1966	Apportionments and Transfers In	Other Receipts
COUNTY OPERATING AND SPECIAL REVENUE FUNDS			
General	$ 2,266,054.58	$ 23,315,272.59	$ 7,357,525.01
Accumulative Capital Outlay	434,011.38	136,055.39	19,807.81
County Fire Service	7,645.88	73,877.85	
County Highway and Bridge Bond	518,681.49		47,034.28
Debt Service	48,597.24	289,890.01	32,804.88
Fish and Game	11,216.24		2,501.00
Road	694,778.59	453,626.53	2,067,934.80
Property Tax Reduction			25,587.41
Total	$ 3,980,985.40	$ 24,268,722.37	$ 9,553,195.19
WORKING CAPITAL FUNDS - Total	$ 39,039.37	$ 1,498,812.76	$ 20,732.66
SUSPENSE AND CLEARING ACCOUNTS			
Welfare and Security Clearing	$	$ 14,322,738.52	$
Medical Care Clearing			
County Payroll Clearing		9,353,773.47	
Unapportioned Tax Collections	361,347.21	2,158,882.66	30,333,922.93
Unapportioned Solvent Credits		28,761.43	
Unapportioned Interest on Bank Accounts	118,051.77		531,661.47
Unapportioned Interest on Securities	2,195.00		19,788.75
Unapportioned Trailer Registration Fees			75,755.44
Unapportioned In Lieu Taxes			21,999.21
Total	$ 481,593.98	$ 25,864,156.08	$ 30,983,127.80
SPECIAL DISTRICTS' FUNDS - Total	$ 913,727.28	$ 1,182,285.88	$ 169,371.03
SCHOOL FUNDS - Total	$10,888,939.08	$ 67,297,342.29	$ 21,013,885.27
TRUST FUNDS - Total	$ 1,749,697.11	$ 3,070,157.18	$ 16,972,895.54
GRAND TOTAL	$18,053,982.22	$123,181,476.56	$ 78,713,207.49

AUDITOR'S EXHIBIT I
SCHEDULE A

STATEMENT OF FUND TRANSACTIONS AND BALANCES - ALL FUNDS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1967

Warrants Issued	Apportionments and Transfers Out	Auditor's Balance June 30, 1967	Outstanding Warrants June 30, 1967	Treasurer's Balance June 30, 1967
$ 6,730,749.30	$ 24,455,036.87	$ 1,753,066.01	$ 154,233.05	$ 1,907,299.06
	23,261.10	566,613.48		566,613.48
	72,329.00	9,194.73		9,194.73
	328,805.16	236,910.61		236,910.61
298,315.00		72,977.13		72,977.13
3,228.71		10,488.53		10,488.53
1,291,448.64	1,121,322.28	803,569.00	63,969.47	867,538.47
111.06		25,476.35		25,476.35
$ 8,323,852.71	$ 26,000,754.41	$ 3,478,295.84	$ 218,202.52	$ 3,696,498.36
$ 556,019.68	$ 858,504.01	$ 144,061.10	$ 39,910.38	$ 183,971.48
$14,322,738.52	$	$	$ 74,704.76	$ 74,704.76
(112.72)	112.72		28.50	28.50
9,353,673.47	100.00		812,599.61	812,599.61
11,463.52	32,492,967.59	349,721.69		349,721.69
	28,761.43			
	467,829.98	181,883.26		181,883.26
	4,962.50	17,021.25		17,021.25
	75,755.44			
	21,999.21			
$23,687,762.79	$ 33,092,488.87	$ 548,626.20	$ 887,332.87	$ 1,435,959.07
$ 1,154,142.28	$ 78,100.82	$ 1,033,141.09	$ 44,684.58	$ 1,077.825.67
$40,149,941.73	$ 49,550,537.84	$ 9,499,687.07	$ 3,746,307.27	$13,245,994.34
$ 6,183,000.04	$ 13,601,090.61	$ 2,008,659.18	$ 58,893.35	$ 2,067,552.53
$80,054,719.23	$123,181,476.56	$16,712,470.48	$ 4,995,330.97	$21,707,801.45

AUDITOR'S EXHIBIT I
SCHEDULE B

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

TAXES		
Property Taxes - Current		
Secured	$ 26,947,538.25	
Unsecured	2,630,169.44	
Property Taxes - Delinquent		
Secured	262,288.64	
Unsecured	94,662.77	
Redemptions	399,263.83	
Sales & Use Taxes	992,263.01	
Franchises		
Riverbank Water Company		
Hughson	152.93	
Riverbank	459.88	
Pacific Gas & Electric Company		
Electric	26,106.68	
Gas	23,379.34	
Occupancy Tax	24,187.61	
Total		$ 31,400,472.38
COLLECTIONS FROM		
Deposits with Others	$ 56,300.36	
Abatements	245,783.06	
Reimbursed Work Credits	19,896.85	
Accounts Receivable	14,932.80	
Loans Receivable	14,300.00	
Total		351,213.07
LICENSES AND PERMITS		
Business Licenses	$ 4,851.00	
Construction Permits	57,695.43	
Road Permits	3,242.49	
Zoning Permits	2,685.00	
Other Licenses & Permits		
County Clerk	2,750.00	
Sheriff	166.50	
Total		71,390.42

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

FINES, FORFEITS AND PENALTIES		
Vehicle Code Fines - Road Fund		
Ceres Judicial District	$ 67,501.50	
Newman Judicial District	2,739.50	
Oakdale-Waterford Judicial District	26,004.00	
Patterson Judicial District	8,560.50	
Riverbank Judicial District	6,187.25	
Turlock Judicial District	23,045.50	
Modesto Municipal Court	127,852.55	$ 261,890.80
Vehicle Code Fines - General Fund		
Ceres Judicial District	$ 1,876.49	
Newman Judicial District	228.95	
Oakdale-Waterford Judicial District	2,544.15	
Patterson Judicial District	1,448.80	
Riverbank Judicial District	2,056.92	
Turlock Judicial District	5,288.46	
Modesto Municipal Court	33,603.16	47,046.93
Fish & Game Fines - Fish & Game Fund		
Ceres Judicial District	$ 212.50	
Newman Judicial District	220.00	
Oakdale-Waterford Judicial District	835.50	
Patterson Judicial District	567.50	
Turlock Judicial District	470.00	
Modesto Municipal Court	195.50	2,501.00
Other Court Fines - General Fund		
Ceres Judicial District	$ 12,654.04	
Newman Judicial District	1,562.30	
Oakdale-Waterford Judicial District	11,069.85	
Patterson Judicial District	1,190.40	
Riverbank Judicial District	1,481.88	
Turlock Judicial District	6,658.77	
Modesto Municipal Court	25,833.78	
Superior Court	450.00	
Probation Department	5,730.58	66,631.60
Forfeitures & Penalties		
Ceres Judicial District	$ 843.00	
Modesto Municipal Court	4,523.34	5,366.34
Total		$ 383,436.67

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

REVENUE FROM USE OF MONEY AND PROPERTY		
Interest		
From Loans to Special Districts	$ 3,500.00	
Time Deposits	584,274.16	
Securities	19,788.75	
Rents & Concessions	9,920.88	
Total		$ 617,483.79
AID FROM GOVERNMENTAL AGENCIES - STATE		
Alcoholic Beverage Licenses	$ 26,535.24	
Highway Users' Tax	1,241,251.65	
Highway Users' Tax - Code Section 186.1	521,682.41	
Motor Vehicle In Lieu Tax	844,507.31	
Trailer Coach In Lieu Tax	75,757.41	
Welfare Administration - Various	81,023.96	
Welfare Medical Assistance	2,010,974.00	
Aid for:		
Agriculture	3,300.00	
Boarding Homes	236,643.36	
Crippled Children	173,256.31	
Tuberculosis	20,344.60	
Veterans' Affairs	8,367.32	
Victims of Crimes of Violence	1,404.22	
Welfare Educational Reimbursement	8,429.69	
Other - Cerebral Palsy	26,445.05	
- Defense Attorney Fees	4,324.07	
- Maternity Care	682.90	
- Mental Health	27,758.74	
- Tax Deeded Land Rental	176.70	
- Park Bond Funds	90,000.00	
Total		5,402,864.94
AID FROM GOVERNMENTAL AGENCIES - FEDERAL		
Welfare Administration - Day Care	$ 5,145.31	
Aid to Boarding Homes	19,819.59	
Aid for Disaster	715.97	
Grazing Fees	170.23	
In Lieu Taxes		
Riverbank Ordinance Plant	42,488.19	
Labor Camps & Low Rent Housing	381.94	
Total		68,721.23

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

CHARGES FOR CURRENT SERVICES		
Assessment & Tax Collection Fees	$ 214.14	
Auditing & Accounting Fees	734.00	
Election Services	11,463.53	
Legal Services	826.88	
Planning & Engineering Services	2,108.81	
Agricultural Services	14,073.84	
Civil Process Services - Various	32,701.23	
Court Fees & Costs		
Ceres Judicial District	308.00	
Newman Judicial District	307.00	
Oakdale-Waterford Judicial District	724.00	
Patterson Judicial District	1,015.00	
Riverbank Judicial District	168.50	
Turlock Judicial District	1,529.00	
Modesto Municipal Court	27,835.20	
County Clerk	42,660.20	
County Clerk - Jury Fees	4,215.45	
Welfare	4.00	
Property Tax Reduction Fees		
Ceres Judicial District	64.50	
Newman Judicial District	53.00	
Oakdale Judicial District	156.00	
Patterson Judicial District	157.00	
Riverbank Judicial District	47.50	
Turlock Judicial District	298.56	
Waterford Judicial District	23.00	
Modesto Municipal Court	3,995.25	
County Clerk	17,284.00	
Sheriff	3,203.60	
Marshal	305.00	
Estate Fees	535.50	
Humane Services	747.30	
Law Enforcement Services	2,855.39	
Recording Fees		
Recorder	79,093.45	
Health Department	6,222.13	
Health Fees		
City of Modesto	3,000.00	
Milk Inspection, Etc.	25,013.46	
Mental Health Services	6,250.93	
Adoption Fees	9,301.00	
Crippled Children Services	16,960.73	
Institutional Care & Services		
Hospital	1,699,383.60	
Probation	31,869.65	
Sheriff	26,063.42	
Educational Services - Sheriff	1,459.38	
Library Services	74,217.84	
Burial Reimbursement - Coroner	2,435.14	
Parks & Recreation	12,305.30	
Total		$ 2,164,190.41

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

OTHER REVENUE		
Sale of Fixed Assets	$ 2,127.03	
Other Sales		
Agriculture Commissioner	4,043.24	
Assessor	175.53	
Health	4.80	
Hospital	18,890.85	
Library	17.50	
Public Works - Administrative	37.44	
- Building	211.70	
- Engineering	621.20	
- Road	474.80	
Purchasing Agent	601.08	
Sheriff	1,923.09	
Other		
Compensation Insurance	47,246.85	
Jury Fees - Reimbursements	1,404.62	
Other - Various	9,058.96	
Unclaimed Money	1,537.84	
Working Capital Income	8,906.21	
Total		$ 97,282.74
TOTAL GENERAL COUNTY		$ 40,557,055.65
SCHOOL DISTRICTS		
Bond Funds	$ 169,527.61	
Other	20,844,357.66	
TOTAL SCHOOL DISTRICTS		$ 21,013,885.27
SPECIAL DISTRICTS	$ 169,371.03	
TOTAL SPECIAL DISTRICTS		$ 169,371.03

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1967

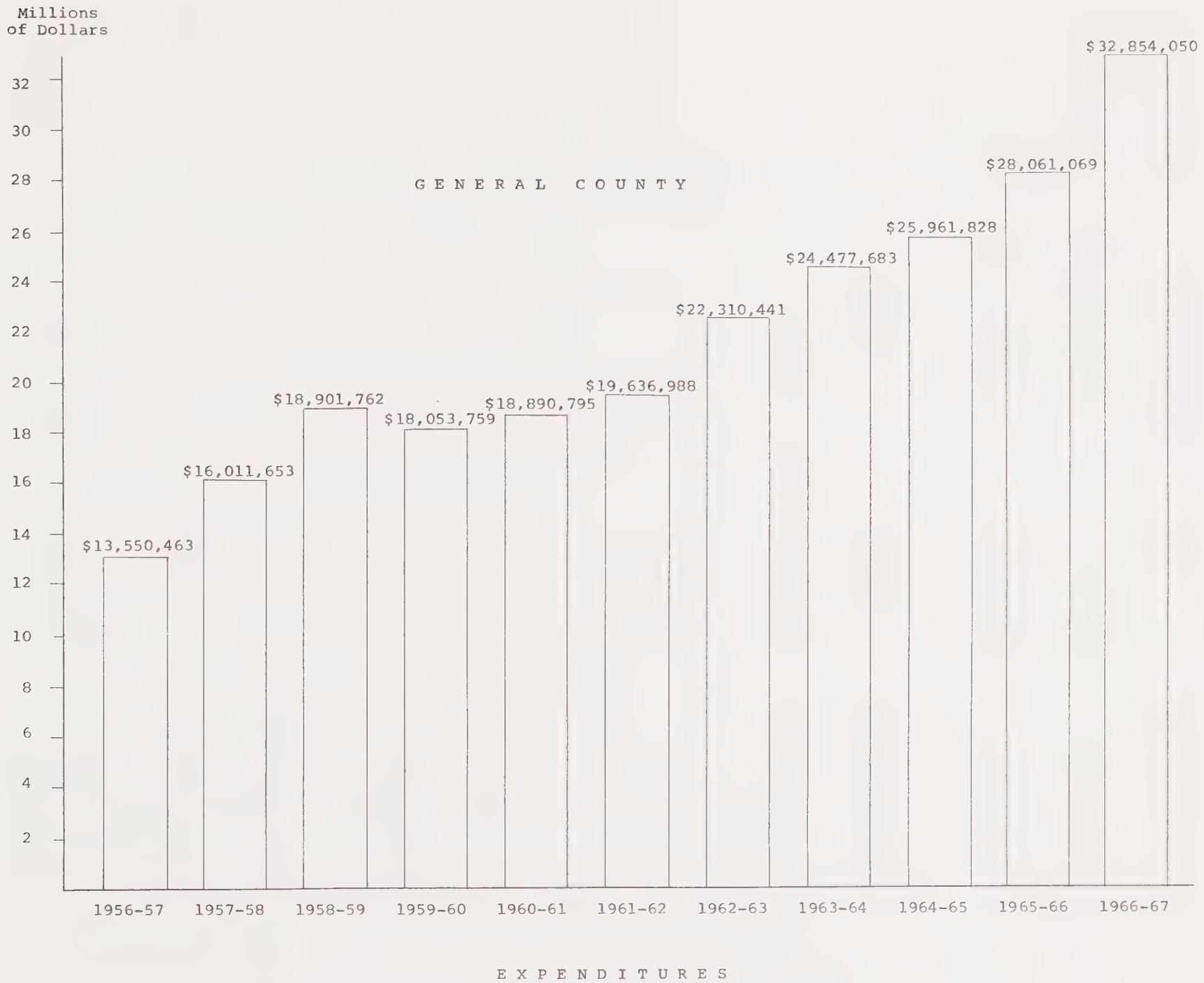
TRUST FUNDS		
Absent Heirs	$ 806.48	
County Clerk - Superior Court	139,052.70	
County Clerk - Special	8,244.50	
Employees' Deposits	544.25	
Employees' Retirement	1,008,173.03	
Employees' Social Security	329,903.76	
Filing Fees	852.50	
Hospital Patients' Revolving Fund	8,322.09	
Incorporated Cities	349,655.72	
Justice Court Special	84,864.84	
Law Library	21,301.00	
Livestock Indemnity	4,737.50	
Medical Care	743.35	
Miscellaneous	23,635.72	
Modified Payments	18,357.50	
Municipal Court Special	162,237.56	
Parks & Recreation	1,700.00	
Public Administrator	53,087.81	
Public Guardian	59,852.69	
Road Trust	18,480.00	
Sales Tax	1,117.63	
Special Public Health	58,830.00	
Stanislaus County Hospital Research	100.00	
State Inheritance Tax	720,142.77	
State Tax Redemption Fees	13.50	
State Trust Clearing	102,300.01	
Tax Collector's - Refundable Duplicate Payments	3.16	
Tax Deeded Land Rental	6,888.12	
Tax Deeded Land Sales	1,133.50	
Welfare Administration	1,256,075.01	
Welfare & Security	12,531,738.84	
TOTAL TRUST FUNDS		$ 16,972,895.54
TOTAL CASH RECEIPTS		$ 78,713,207.49

AUDITOR'S EXHIBIT I
SCHEDULE C

SUMMARY OF CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1967

COUNTY OPERATING AND SPECIAL REVENUE FUNDS		
General	$ 6,730,749.30	
Debt Service	298,315.00	
Fish and Game	3,228.71	
Road	1,291,448.64	
Property Tax Reduction	111.06	
Total		$ 8,323,852.71
WORKING CAPITAL FUNDS		556,019.68
SUSPENSE AND CLEARING ACCOUNTS		
Welfare and Security Clearing	$14,322,738.52	
Medical Care Clearing	(112.72)	
County Payroll Clearing	9,353,673.47	
Unapportioned Tax Collections	11,463.52	
Total		23,687,762.79
SPECIAL DISTRICTS' FUNDS		1,154,142.28
SCHOOL FUNDS		40,149,941.73
TRUST FUNDS		6,183,000.04
TOTAL CASH DISBURSEMENTS		$80,054,719.23

GENERAL COUNTY


Millions of Dollars
32
30
28
26
24
22
20
18
16
14
12
10
8
6
4
2
GENERAL COUNTY
$13,550,463
$16,011,653
$18,901,762
$18,053,759
$18,890,795
$19,636,988
$22,310,441
$24,477,683
$25,961,828
$28,061,069
$32,854,050
1956-57
1957-58
1958-59
1959-60
1960-61
1961-62
1962-63
1963-64
1964-65
1965-66
1966-67
EXPENDITURES

AUDITOR'S EXHIBIT II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30, 1967

	Total	General	Accumulative Capital Outlay	Road	Debt Service	Fish and Game	County Fire Service	Property Tax Reduction
ASSETS								
Cash in Treasury	$3,241,385.23	$1,753,066.01	$566,613.48	$ 803,569.00	$72,977.13	$10,488.53	$9,194.73	$25,476.35
Imprest Cash	16,310.00	16,295.00		15.00				
Accounts Receivable	1,776,997.76	1,285,399.58		491,598.18				
Deposits with Others	82,069.00			82,069.00				
Loans and Advances Receivable	86,100.00	86,100.00						
Inventory-Materials and Supplies	229,150.63	119,500.72		109,649.91				
Advances to Working Capital Funds	602,331.70	602,331.70						
Total	$6,034,344.32	$3,862,693.01	$566,613.48	$1,486,901.09	$72,977.13	$10,488.53	$9,194.73	$25,476.35
LIABILITIES AND EQUITIES								
Accounts Payable	$ 762,449.05	$ 728,657.67	$	$ 33,791.38	$	$	$	$
Reserve for Encumbrances	432,695.30	184,991.52	1,738.90	245,964.88				
Fund Balance-Unavailable	1,911,587.82	1,216,167.73	50,000.00	601,263.09	44,157.00			
Fund Balance-Available	2,927,612.15	1,732,876.09	514,874.58	605,881.74	28,820.13	10,488.53	9,194.73	25,476.35
Total	$6,034,344.32	$3,862,693.01	$566,613.48	$1,486,901.09	$72,977.13	$10,488.53	$9,194.73	$25,476.35

AUDITOR'S EXHIBIT II
SCHEDULE A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1967

	General	Accumulative Capital Outlay	Road	Debt Service	Fish and Game	County Fire Service	Property Tax Reduction
Fund Balance Available, July 1, 1966	$2,046,222.32	$ 434,011.38	$235,307.19	$ 4,440.24	$11,216.24	$ 7,645.88	
ADD:							
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied	$ 418,499.98	$1,500,000.00	$522,354.31	$	$10,137.29	$	$
Excess Revenues Over Estimated Revenues	1,404,709.28		2,300.62	28,819.89	351.00	9,193.85	25,476.35
Decrease in Unavailable Fund Balance			45,472.62				
Reduction in Accounts Payable	35,733.52						
Total Additions	$1,858,942.78	$1,500,000.00	$570,127.55	$28,819.89	$10,488.29	$ 9,193.85	$25,476.35
Total Beginning Fund Balance and Additions	$3,905,165.10	$1,934,011.38	$805,434.74	$33,260.13	$21,704.53	$16,839.73	$25,476.35
LESS:							
Appropriations from Beginning Balance	$2,081,955.00	$ 384,011.00	$199,553.00	$ 4,440.00	$11,216.00	$ 7,645.00	
Excess Estimated Revenues Over Revenues		985,125.80					
Excess Expenditures, Encumbrances, and Costs Applied Over Appropriations							
Increases in Unavailable Fund Balance	90,334.01	50,000.00					
Total Reductions	$2,172,289.01	$1,419,136.80	$199,553.00	$ 4,440.00	$11,216.00	$ 7,645.00	
Fund Balance Available, June 30, 1967	$1,732,876.09	$ 514,874.58	$605,881.74	$28,820.13	$10,488.53	$ 9,194.73	$25,476.35

AUDITOR'S EXHIBIT II
SCHEDULE B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1967

	General	Accumulative Capital Outlay	Road	Debt Service	Fish and Game	County Fire Service	Property Tax Reduction
Fund Balance Unavailable, July 1, 1966	$1,099,076.06		$ 80,137.53	$44,157.00			
INCREASES:							
Deposits with Others	$	$	$				
Building Reserve		50,000.00					
General Reserve							
Inventories	2,825.89		55,374.45				
Loans and Accounts Receivable							
Imprest Cash	2,550.00		15.00				
Reserve for Advances to Working Capital Funds	110,733.52						
Total Increases	$ 116,109.41	$50,000.00	$ 55,389.45				
DECREASES:							
Deposits with Others	$ 8,875.40		$ 25,862.07				
Building Reserve							
General Reserve							
Inventories							
Loans and Accounts Receivable	16,900.00		75,000.00				
Imprest Cash							
Total Decreases	$ 25,775.40		$100,862.07				
Net Increase or (Decrease) to be Used in Schedule A	$ 90,334.01	$50,000.00	$(45,472.62)				
Balance Forward	$1,189,410.07	$50,000.00	$ 34,664.91	$44,157.00			
Adjustments Shown for Financial Statement Purposes Only and Not Reflected in Operations	26,757.66		566,598.18				
Fund Balance Unavailable, June 30, 1967	$1,216,167.73	$50,000.00	$601,263.09	$44,157.00			

AUDITOR'S EXHIBIT II
SCHEDULE C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

Fund	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
General	$2,266,054.58	$30,672,797.60	$31,185,786.17	$1,753,066.01	$154,233.05	$1,907,299.06
Accumulative Capital Outlay	434,011.38	155,863.20	23,261.10	566,613.48		566,613.48
Property Tax Reduction		25,587.41	111.06	25,476.35		25,476.35
Road	694,778.59	2,521,561.33	2,412,770.92	803,569.00	63,969.47	867,538.47
Debt Service	48,597.24	322,694.89	298,315.00	72,977.13		72,977.13
County Fire Service	7,645.88	73,877.85	72,329.00	9,194.73		9,194.73
Fish and Game	11,216.24	2,501.00	3,228.71	10,488.53		10,488.53
Total	$3,462,303.91	$33,774,883.28	$33,995,801.96	$3,241,385.23	$218,202.52	$3,459,587.75

AUDITOR'S EXHIBIT II
SCHEDULE D

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1967

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes - Current - Secured	$ 8,063,164.00	$ 8,351,096.26	$ 287,932.26
Property Taxes - Current - Unsecured	739,985.00	796,972.10	56,987.10
Property Taxes - Prior - Secured	177,700.00	208,491.43	30,791.43
Property Taxes - Prior - Unsecured	12,600.00	20,991.94	8,391.94
Solvent Credits	6,500.00	11,518.79	5,018.79
Penalties and Costs on Delinquent Taxes	40,000.00	50,330.99	10,330.99
Sales and Use Taxes	1,000,000.00	992,263.01	(7,736.99)
Franchises	42,000.00	50,098.83	8,098.83
Occupancy Tax	20,000.00	24,187.61	4,187.61
Total	$10,101,949.00	$10,505,950.96	$ 404,001.96
LICENSES AND PERMITS			
Animal Licenses	$ 4,000.00	$ 4,737.50	$ 737.50
Business Licenses	3,450.00	4,851.00	1,401.00
Construction Permits	73,000.00	57,695.43	(15,304.57)
Road Permits	1,000.00	3,242.49	2,242.49
Zoning Permits	2,500.00	2,685.00	185.00
Other Licenses and Permits	2,345.00	2,916.50	571.50
Total	$ 86,295.00	$ 76,127.92	$ (10,167.08)
FINES, FORFEITS AND PENALTIES			
Vehicle Code Fines	$ 244,775.00	$ 308,937.73	$ 64,162.73
Other Court Fines	58,400.00	69,132.60	10,732.60
Forfeitures and Penalties	4,000.00	5,366.34	1,366.34
Total	$ 307,175.00	$ 383,436.67	$ 76,261.67
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 165,000.00	$ 301,454.60	$ 136,454.60
Rents and Concessions	7,800.00	9,900.88	2,100.88
Total	$ 172,800.00	$ 311,355.48	$ 138,555.48

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1967

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Alcoholic Beverage Licenses	$ 24,000.00	$ 26,535.24	$ 2,535.24
Highway Users Tax-Section 186.1	500,000.00	521,682.41	21,682.41
Highway Users Tax-Section 2104-2105	1,240,497.00	1,241,251.65	754.65
Motor Vehicle "In Lieu Tax"	820,000.00	844,507.31	24,507.31
Trailer Coach "In Lieu Tax"	30,000.00	34,326.04	4,326.04
Other "In Lieu Tax"		2,433.70	2,433.70
Welfare-Administration	26,000.00	29,380.00	3,380.00
Welfare-Adoptions	51,590.00	46,118.33	(5,471.67)
Welfare-Project #191		3,523.80	3,523.80
Welfare-Project #205 I		8,864.38	8,864.38
Welfare-Medical Administration		115,909.67	115,909.67
Welfare-Aid for Aged	2,617,109.00	2,674,995.14	57,886.14
Welfare-Aid for Blind	113,550.00	101,888.94	(11,661.06)
Welfare-Medical Assistance	2,161,195.00	2,161,194.64	(.36)
Welfare-Aid for Boarding Homes	243,776.00	280,308.49	36,532.49
Welfare-Aid for Children	1,819,027.00	1,812,976.44	(6,050.56)
Welfare-Aid for Victims of Crimes of Violence		2,808.44	2,808.44
Welfare-Aid for Crippled Children	194,000.00	219,778.92	25,778.92
Welfare-Aid for Permanently and Totally Disabled	851,476.00	911,441.47	59,965.47
Welfare-Medical Assistance-Aged		9.80	9.80
Health Administration	50,000.00	53,129.00	3,129.00
Health-Mental Health	43,837.00	37,943.64	(5,893.36)
Aid for Cerebral Palsy	20,000.00	33,525.95	13,525.95
Aid for Tuberculosis	10,000.00	20,344.60	10,344.60
Aid for Agriculture	3,000.00	3,300.00	300.00
Aid for Construction	500,000.00		(500,000.00)
Aid for Veterans' Affairs	8,500.00	8,367.32	(132.68)
Welfare-Educational Reimbursement	8,000.00	8,429.69	429.69
Welfare-Maternity Care	2,500.00	682.90	(1,817.10)
Defense Attorney Fees	4,000.00	4,324.07	324.07
Park Bond Funds	90,000.00	90,000.00	
FEDERAL			
Welfare-Administration	1,030,000.00	1,148,533.48	118,533.48
Welfare-Day Care		5,145.31	5,145.31
Welfare-Aid for Boarding Homes	11,975.00	25,099.60	13,124.60
Welfare-Aid for Aged	2,987,296.00	2,944,741.01	(42,554.99)
Welfare-Aid for Blind	151,400.00	150,752.43	(647.57)
Welfare-Aid for Children	2,694,854.00	2,748,157.53	53,303.53
Welfare-Medical Care		(57.36)	(57.36)
Welfare-Aid for Permanently and Totally Disabled	993,389.00	957,320.89	(36,068.11)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1967

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES (Continued)			
FEDERAL			
Welfare-Medical Assistance-Aged	$	$ 19.62	$ 19.62
Health Administration	4,000.00	5,701.00	1,701.00
Aid for Construction	500,000.00		(500,000.00)
Aid for Disaster		715.97	715.97
Grazing Fees		202.19	202.19
"In Lieu Taxes"	10,000.00	27,688.30	17,688.30
Economic Opportunity-Title II		82.00	82.00
Economic Opportunity-Title V	69,246.00		(69,246.00)
Total	$19,884,217.00	$19,314,083.95	$ (570,133.05)
CHARGES FOR CURRENT SERVICES			
Assessment and Tax Collection Fees	$ 9,000.00	$ 10,668.31	$ 1,668.31
Auditing and Accounting Fees	500.00	734.00	234.00
Election Services	2,000.00	11,463.53	9,463.53
Inheritance Tax Fees	10,000.00	15,180.44	5,180.44
Legal Services		826.88	826.88
Planning and Engineering Services	3,000.00	2,707.92	(292.08)
Agricultural Services	21,000.00	14,073.84	(6,926.16)
Civil Process Services	28,750.00	32,701.23	3,951.23
Court Fees and Costs	72,465.00	78,766.35	6,301.35
Property Tax Reduction Fees		25,476.35	25,476.35
Estate Fees	900.00	535.50	(364.50)
Humane Services	800.00	747.30	(52.70)
Law Enforcement Services	3,000.00	2,855.39	(144.61)
Recording Fees	100,000.00	85,315.58	(14,684.42)
Health Fees	27,000.00	28,013.46	1,013.46
Mental Health Services	6,000.00	6,250.93	250.93
Adoption Fees	5,500.00	9,301.00	3,801.00
Crippled Children Services	7,000.00	16,960.73	9,960.73
Institutional Care and Services	1,399,597.00	1,757,307.50	357,710.50
Educational Services		1,459.38	1,459.38
Library Services	75,000.00	74,217.84	(782.16)
Parks and Recreation	15,000.00	12,430.30	(2,569.70)
Burials	1,500.00	2,435.14	935.14
Total	$ 1,788,012.00	$ 2,190,428.90	$ 402,416.90

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1967

	Estimated	Actual	Actual Over (Under) Estimated
OTHER REVENUE			
Sale of Fixed Assets	$	$ 2,293.08	$ 2,293.08
Other Sales	35,000.00	27,001.23	(7,998.77)
Other Revenue	9,500.00	59,995.00	50,495.00
Total	$ 44,500.00	$ 89,289.31	$ 44,789.31
GRAND TOTAL	$32,384,948.00	$32,870,673.19	$ 485,725.19
BREAKDOWN BY FUND			
GENERAL FUND			
Taxes	$ 9,627,401.00	$10,006,637.44	$ 379,236.44
Licenses and Permits	85,295.00	72,885.43	(12,409.57)
Fines, Forfeits and Penalties	99,025.00	119,044.87	20,019.87
Revenue from Use of Money and Property	147,800.00	258,742.79	110,942.79
Aid from Other Governmental Agencies	17,068,720.00	17,549,924.19	481,204.19
Charges for Current Services	1,785,012.00	2,162,244.63	377,232.63
Other Revenue	37,500.00	85,982.93	48,482.93
Total General Fund	$28,850,753.00	$30,255,462.28	$1,404,709.28
ROAD FUND			
Licenses and Permits	$ 1,000.00	$ 3,242.49	$$ 2,242.49
Fines, Forfeits and Penalties	206,000.00	261,890.80	55,890.80
Aid for Other Governmental Agencies	1,815,497.00	1,763,650.03	(51,846.97)
Charges for Current Services	3,000.00	2,707.92	(292.08)
Other Revenue	7,000.00	3,306.38	(3,693.62)
Total Road Fund	$ 2,032,497.00	$ 2,034,797.62	$ 2,300.62
ACCUMULATIVE CAPITAL OUTLAY FUND			
Taxes	$ 130,989.00	$ 135,911.82	$ 4,922.82
Revenue from Use of Money and Property	10,000.00	19,807.81	9,807.81
Aid from Other Governmental Agencies	1,000,000.00	143.57	(999,856.43)
Total Accumulative Capital Outlay Fund	$ 1,140,989.00	$ 155,863.20	$ (985,125.80)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1967

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND (Continued)			
DEBT SERVICE FUND			
Taxes	$ 278,875.00	$ 289,612.14	$ 10,737.14
Revenue from Use of Money and Property	15,000.00	32,804.88	17,804.88
Aid from Other Governmental Agencies		277.87	277.87
Total Debt Service Fund	$ 293,875.00	$ 322,694.89	$ 28,819.89
COUNTY FIRE SERVICE FUND			
Taxes	$ 64,684.00	$ 73,789.56	$ 9,105.56
Aid from Other Governmental Agencies		88.29	88.29
Total County Fire Service Fund	$ 64,684.00	$ 73,877.85	$ 9,193.85
FISH AND GAME FUND			
Fines, Forfeits and Penalties	$ 2,150.00	$ 2,501.00	$ 351.00
Total Fish and Game Fund	$ 2,150.00	$ 2,501.00	$ 351.00
PROPERTY TAX REDUCTION FUND			
Charges for Current Services		$ 25,476.35	$ 25,476.35
Total Property Tax Reduction Fund		$ 25,476.35	$ 25,476.35
GRAND TOTAL	$32,384,948.00	$32,870,673.19	$ 485,725.19

AUDITOR'S EXHIBIT II
SCHEDULE E

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				Estimated
	Allowed July 1, 1966	Added(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
GENERAL								
LEGISLATIVE AND ADMINISTRATIVE								
Board of Supervisors	$ 71,008.00	$ 10,507.01	$ 81,515.01	$ 81,515.01		$ 81,515.01		
Chief Administrative Officer	60,686.00	4,636.08	65,322.08	65,322.08		65,322.08		
TOTAL	$ 131,694.00	$ 15,143.09	$ 146,837.09	$ 146,837.09		$ 146,837.09		
FINANCE								
Assessor	$ 441,748.00	$ 17,879.45	$ 459,627.45	$ 459,351.45	$ 276.00	$ 459,627.45		$
Auditor-Controller	109,852.00	4,433.30	114,285.30	107,946.82	448.81	108,395.63		5,889.67
Purchasing Agent	67,197.00	(7,338.55)	59,858.45	59,737.51		59,737.51		120.94
Treasurer-Tax Collector	121,511.00	5,272.41	126,783.41	126,473.41	310.00	126,783.41		
TOTAL	$ 740,308.00	$ 20,246.61	$ 760,554.61	$ 753,509.19	$ 1,034.81	$ 754,544.00		$ 6,010.61
COUNSEL								
County Counsel	$ 72,212.00	$ (3,042.06)	$ 69,169.94	$ 69,091.94	$ 78.00	$ 69,169.94		
TOTAL	$ 72,212.00	$ (3,042.06)	$ 69,169.94	$ 69,091.94	$ 78.00	$ 69,169.94		
PERSONNEL								
Personnel	$ 41,539.00	$ 4,487.01	$ 46,026.01	$ 46,001.01	$ 25.00	$ 46,026.01		
TOTAL	$ 41,539.00	$ 4,487.01	$ 46,026.01	$ 46,001.01	$ 25.00	$ 46,026.01		
ELECTIONS								
County Clerk-Elections	$ 170,449.14	$ (1,377.39)	$ 169,071.75	$ 168,647.91	$ 423.84	$ 169,071.75		
TOTAL	$ 170,449.14	$ (1,377.39)	$ 169,071.75	$ 168,647.91	$ 423.84	$ 169,071.75		
PROPERTY MANAGEMENT								
Mtce.Dept.-Center #1	$ 150,273.00	$ 86.36	$ 150,359.36	$ 147,792.26	$ 2,567.10	$ 150,359.36		$
Mtce.Dept.-Center #3	52,455.70	(1,751.34)	50,704.36	49,950.79	229.00	50,179.79		524.57
	$ 202,728.70	$ (1,664.98)	$ 201,063.72	$ 197,743.05	$ 2,796.10	$ 200,539.15		$ 524.57
PLANT ACQUISITION								
Capital Improvement	$ 1,967,677.96	$ 30,695.81	$ 1,998,373.77	$ 318,047.54	$135,137.12	$ 453,184.66	$1,545,189.11	
TOTAL	$ 1,967,677.96	$ 30,695.81	$ 1,998,373.77	$ 318,047.54	$135,137.12	$ 453,184.66	$1,545,189.11	
PROMOTION								
Advertising County Resources	$ 9,207.00	$ 191.68	$ 9,398.68	$ 9,398.68		$ 9,398.68		
TOTAL	$ 9,207.00	$ 191.68	$ 9,398.68	$ 9,398.68		$ 9,398.68		

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				
	Allowed July 1, 1966	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
GENERAL (Continued)								
OTHER GENERAL								
Insurance	$ 45,785.00	$ 5,028.40	$ 50,813.40	$ 59,342.51	$	$ 59,342.51		$ (8,529.11)
Miscellaneous	2,000.00	(1,523.78)	476.22	476.22		476.22		
Public Works-Administration	44,718.00	(472.50)	44,245.50	44,251.10	344.10	44,595.20		(349.70)
Public Works-Engineering	83,807.04	(18,855.03)	64,952.01	50,509.40		50,509.40		14,442.61
Retirement Board	155,356.00	(4,870.09)	150,485.91	168,859.95		168,859.95		(18,374.04)
TOTAL	$ 331,666.04	$ (20,693.00)	$ 310,973.04	$ 323,439.18	$ 344.10	$ 323,783.28		$ (12,810.24)
TOTAL GENERAL FUNCTION	$ 3,667,481.84	$ 43,986.77	$ 3,711,468.61	$ 2,032,715.59	$139,838.97	$ 2,172,554.56	$1,545,189.11	$ (6,275.06)
PUBLIC PROTECTION								
JUDICIAL								
County Clerk	$ 135,288.00	$ 7,373.12	$ 142,661.12	$ 141,891.24	$ 75.00	$ 141,966.24		$ 694.88
District Attorney	209,902.00	(2,150.71)	207,751.29	207,600.97	150.32	207,751.29		
Grand Jury	11,150.00	(974.41)	10,175.59	10,175.59		10,175.59		
Justice Courts:								
Ceres	29,877.00	1,148.39	31,025.39	30,520.39	505.00	31,025.39		
Newman	9,496.00	(652.88)	8,843.12	8,843.12		8,843.12		
Oakdale-Waterford	21,237.00	1,283.97	22,520.97	22,067.81	115.00	22,182.81		338.16
Patterson	10,221.88	227.86	10,449.74	9,392.74	1,057.00	10,449.74		
Riverbank	10,045.00	916.48	10,961.48	10,961.48		10,961.48		
Turlock	28,325.00	3,593.92	31,918.92	31,618.92		31,618.92		300.00
Modesto Municipal Court	240,137.00	(952.76)	239,184.24	237,105.24	2,079.00	239,184.24		
Public Defender	43,190.00	1.23	43,191.23	43,191.23		43,191.23		
Superior Court	142,128.00	516.48	142,644.48	142,514.30	100.00	142,614.30		30.18
TOTAL	$ 890,996.88	$ 10,330.69	$ 901,327.57	$ 895,883.03	$ 4,081.32	$ 899,964.35		$ 1,363.22
POLICE PROTECTION								
Constables	$ 23,779.00	$ (234.66)	$ 23,544.34	$ 23,544.34	$	$ 23,544.34		$
Marshal	26,766.00	(1,187.84)	25,578.16	25,578.16		25,578.16		
Sheriff	996,687.00	32,668.90	1,029,355.90	1,014,395.09	438.00	1,014,833.09		14,522.81
TOTAL	$ 1,047,232.00	$ 31,246.40	$ 1,078,478.40	$ 1,063,517.59	$ 438.00	$ 1,063,955.59		$ 14,522.81
DETENTION AND CORRECTION								
County Jail	$ 257,249.55	$ 39,742.58	$ 296,992.13	$ 294,945.03	$ 2,047.10	$ 296,992.13	$	
Juvenile Hall	151,792.55	10,195.88	161,988.43	161,438.43	550.00	161,988.43		
Probation Department	359,371.00	15,195.06	374,566.06	374,482.06	84.00	374,566.06		
Road Camp	236,098.00	(5,632.55)	230,465.45	228,880.96	1,507.76	230,388.72	76.73	
State Correctional Schools	25,000.00	(1,141.09)	23,858.91	23,858.91		23,858.91		
TOTAL	$ 1,029,511.10	$ 58,359.88	$ 1,087,870.98	$ 1,083,605.39	$ 4,188.86	$ 1,087,794.25	$ 76.73	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				
	Allowed July 1, 1966	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
PUBLIC PROTECTION (Continued)								
FIRE PROTECTION								
Fire Warden	$ 103,327.00	$ 1,798.00	$ 105,125.00	$ 104,763.35	$ 361.65	$ 105,125.00		
TOTAL	$ 103,327.00	$ 1,798.00	$ 105,125.00	$ 104,763.35	$ 361.65	$ 105,125.00		
PROTECTIVE INSPECTION								
Agriculture Commissioner	$ 234,117.00	$ (22,261.60)	$ 211,855.40	$ 211,855.40	$	$ 211,855.40		
Public Works-Building	69,837.00	(1,296.85)	68,540.15	68,540.15		68,540.15		
Sealer of Weights and Measures	39,831.00	1,341.92	41,192.92	41,030.78	142.14	41,172.92		
Weed Control	5,000.00	(784.78)	4,215.22	4,215.22		4,215.22		
TOTAL	$ 348,785.00	$ (23,001.31)	$ 325,783.69	$ 325,641.55	$ 142.14	$ 325,783.69		
OTHER PROTECTION								
Recorder	$ 60,227.00	$ 2,090.97	$ 62,317.97	$ 62,317.97	$	$ 62,317.97	$	
Coroner-Public Administrator	36,502.00	607.97	37,109.97	37,109.97		37,109.97		
Defense Council	15,772.00	1,162.56	16,934.56	16,934.56		16,934.56		
Fish and Game Propagation	13,366.00		13,366.00	3,228.71		3,228.71	10,137.29	
Planning	77,065.57	(1,579.87)	75,485.70	75,215.23	270.47	75,485.70		
County Pound	14,881.00	(914.24)	13,966.76	13,853.76	113.00	13,966.76		
Frost Warning	500.00		500.00	500.00		500.00		
TOTAL	$ 218,313.57	$ 1,367.39	$ 219,680.96	$ 209,160.20	$ 383.47	$ 209,543.67	$ 10,137.29	
TOTAL PUBLIC PROTECTION FUNCTION	$ 3,638,165.55	$ 80,101.05	$ 3,718,266.60	$ 3,682,571.11	$ 9,595.44	$ 3,692,166.55	$ 10,214.02	$ 15,886.03
ROADS								
ROAD CONSTRUCTION AND MAINTENANCE								
Public Works-Roads and Bridge	$ 2,714,183.43	$ 3,000.00	$ 2,717,183.43	$ 1,949,053.35	$ 245,964.88	$ 2,195,018.23	$ 532,340.21	$ (10,175.01)
TOTAL	$ 2,714,183.43	$ 3,000.00	$ 2,717,183.43	$ 1,949,053.35	$ 245,964.88	$ 2,195,018.23	$ 532,340.21	$ (10,175.01)
TOTAL ROAD FUNCTION	$ 2,714,183.43	$ 3,000.00	$ 2,717,183.43	$ 1,949,053.35	$ 245,964.88	$ 2,195,018.23	$ 532,340.21	$ (10,175.01)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				
	Allowed July 1, 1966	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
HEALTH AND SANITATION								
HEALTH								
Health Department	$ 426,358.00	$ 18,598.50	$ 444,956.50	$ 443,503.49	$ 1,075.95	$ 444,579.44		$ 377.06
Mental Health	66,726.07	(7,499.09)	59,226.98	59,226.98		59,226.98		
TOTAL	$ 493,084.07	$ 11,099.41	$ 504,183.48	$ 502,730.47	$ 1,075.95	$ 503,806.42		$ 377.06
TOTAL HEALTH AND SANITATION FUNCTION	$ 493,084.07	$ 11,099.41	$ 504,183.48	$ 502,730.47	$ 1,075.95	$ 503,806.42		$ 377.06
PUBLIC ASSISTANCE								
ADMINISTRATION								
Adoptions	$ 57,090.00	$ (6,738.35)	$ 50,351.65	$ 50,351.65	$	$ 50,351.65	$	
Welfare Administration	2,019,815.48	(3,097.81)	2,016,717.67	2,015,950.67	767.00	2,016,717.67		
Economic Opportunity Program Title V	69,246.00		69,246.00				69,246.00	
TOTAL	$ 2,146,151.48	$ (9,836.16)	$ 2,136,315.32	$ 2,066,302.32	$ 767.00	$ 2,067,069.32	$ 69,246.00	
DIRECT FINANCIAL AID								
Aid for Aged	$ 5,952,980.00	$ 106,647.21	$ 6,059,627.21	$ 6,059,627.21		$ 6,059,627.21		
Aid for Blind	302,800.00	(16,375.16)	286,424.84	286,424.84		286,424.84		
Aid for Children	4,771,350.00	664,889.27	5,436,239.27	5,436,239.27		5,436,239.27		
Aid for Disabled	1,894,040.00	125,458.24	2,019,498.24	2,019,498.24		2,019,498.24		
Boarding Homes	373,125.00	37,390.88	410,515.88	410,515.88		410,515.88		
General Relief	108,436.00	33,858.88	142,294.88	142,294.88		142,294.88		
Burials	6,550.00	921.81	7,471.81	7,471.81		7,471.81		
TOTAL	$13,409,281.00	$ 952,791.13	$14,362,072.13	$14,362,072.13		$14,362,072.13		
HOSPITAL CARE								
Hospital	$ 3,266,114.00	$ (104,059.23)	$ 3,162,054.77	$ 3,125,205.95	$ 26,682.83	$ 3,151,888.78	$	$ 10,165.99
Medical Care				(112.72)		(112.72)	112.72	
Medi-Cal Assistance	3,153,526.00	512,292.00	3,665,818.00	3,665,818.00		3,665,818.00		
State Institutions	58,000.00	4,239.60	62,239.60	62,239.60		62,239.60		
TOTAL	$ 6,477,640.00	$ 412,472.37	$ 6,890,112.37	$ 6,853,150.83	$ 26,682.83	$ 6,879,833.66	$ 112.72	$ 10,165.99
OTHER PUBLIC ASSISTANCE								
Crippled Children	$ 285,319.00	$ 295.26	$ 285,614.26	$ 279,182.71		$ 279,182.71	$ 6,431.55	
Veterans' Service Officer	32,452.00	1,046.05	33,498.05	33,498.05		33,498.05		
TOTAL	$ 317,771.00	$ 1,341.31	$ 319,112.31	$ 312,680.76		$ 312,680.76	$ 6,431.55	
TOTAL PUBLIC ASSISTANCE FUNCTION	$22,350,843.48	$1,356,768.65	$23,707,612.13	$23,594,206.04	$ 27,449.83	$23,621,655.87	$ 75,790.27	$ 10,165.99

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				
	Allowed July 1, 1966	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
EDUCATION								
SCHOOL ADMINISTRATION								
Board of Education	$ 3,660.00	$ (744.15)	$ 2,915.85	$ 2,915.85		$ 2,915.85		
Superintendent of Schools	91,889.00	6,010.03	97,899.03	97,899.03		97,899.03		
TOTAL	$ 95,549.00	$ 5,265.88	$ 100,814.88	$ 100,814.88		$ 100,814.88		
OTHER EDUCATION								
Agriculture Extension Service	$ 68,363.98	$ 1,479.26	$ 69,843.24	$ 69,617.02	$ 226.22	$ 69,843.24		
County Library	407,221.88	(11,279.88)	395,942.00	393,053.38	2,888.62	395,942.00		
TOTAL	$ 475,585.86	$ (9,800.62)	$ 465,785.24	$ 462,670.40	$ 3,114.84	$ 465,785.24		
TOTAL EDUCATION FUNCTION	$ 571,134.86	$ (4,534.74)	$ 566,600.12	$ 563,485.28	$ 3,114.84	$ 566,600.12		
RECREATION								
RECREATION FACILITIES								
Parks	$ 171,801.00	$ 19,947.77	$ 191,748.77	$ 187,492.09	$ 4,256.68	$ 191,748.77		
Laird Park	7,481.00	(1,444.16)	6,036.84	4,638.13	1,398.71	6,036.84		
Recreation	37,116.00	(95.71)	37,020.29	37,020.29		37,020.29		
Veterans' Rents	2,100.00	(390.00)	1,710.00	1,710.00		1,710.00		
TOTAL	$ 218,498.00	$ 18,017.90	$ 236,515.90	$ 230,860.51	$ 5,655.39	$ 236,515.90		
TOTAL RECREATION FUNCTION	$ 218,498.00	$ 18,017.90	$ 236,515.90	$ 230,860.51	$ 5,655.39	$ 236,515.90		
DEBT SERVICE								
BOND AND INTEREST REDEMPTION								
Bond Redemption	$ 210,000.00		$ 210,000.00	$ 210,000.00		$ 210,000.00		
Interest Paid	88,315.00		88,315.00	88,315.00		88,315.00		
TOTAL	$ 298,315.00		$ 298,315.00	$ 298,315.00		$ 298,315.00		
TOTAL DEBT SERVICE	$ 298,315.00		$ 298,315.00	$ 298,315.00		$ 298,315.00		
PROVISIONS FOR CONTINGENCIES	$ 527,000.00	$ (249,521.04)	$ 277,478.96				$ 277,478.96	
GRAND TOTAL	$34,478,706.23	$1,258,918.00	$35,737,624.23	$32,853,937.35	$432,695.30	$33,286,632.65	$2,441,012.57	$ 9,979.01

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1967

	Appropriations			Charges				
	Allowed July 1, 1966	Added(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
BREAKDOWN BY FUND								
General Fund	$29,851,512.80	$1,258,918.00	$31,110,430.80	$30,506,939.30	$184,991.52	$30,691,930.82	$ 398,345.96	$ 20,154.02
Road Fund	2,718,183.43		2,718,183.43	1,949,864.24	245,964.88	2,195,829.12	532,529.32	(10,175.01)
Debt Service Fund	298,315.00		298,315.00	298,315.00		298,315.00		
Fish and Game Fund	13,366.00		13,366.00	3,228.71		3,228.71	10,137.29	
County Fire Service Fund	72,329.00		72,329.00	72,329.00		72,329.00		
Accumulative Capital Outlay Fund	1,525,000.00		1,525,000.00	23,261.10	1,738.90	25,000.00	1,500,000.00	
GRAND TOTAL	$34,478,706.23	$1,258,918.00	$35,737,624.23	$32,853,937.35	$432,695.30	$33,286,632.65	$2,441,012.57	$ 9,979.01

AUDITOR'S EXHIBIT III

WORKING CAPITAL FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1967

	Total	Data Processing	Motor Pool Scenic Shop	Stores Revolving	Telephone System	Central Services	Road Equipment Morgan Shop
ASSETS							
Cash in Treasury:							
Operating Capital	$ (11,064.35)	$35,048.56	$ 38,352.22	$(3,321.27)	$	$ 3,736.06	$ (84,879.92)
Equipment Replacement	155,125.45		37,744.50			14,958.16	102,422.79
Inventory-Materials and Supplies	31,106.32		6,938.82	12,258.38			11,909.12
Structures and Improvements	59,922.98		59,922.98				
Less: Reserve for Depreciation	(18,834.40)		(18,834.40)				
Equipment	1,813,002.29	16,792.13	519,511.91		1,368.94	37,313.06	1,238,016.25
Less: Reserve for Depreciation	(988,095.76)		(280,195.17)			(18,998.80)	(688,901.79)
Total Assets	$1,041,162.53	$51,840.69	$363,440.86	$ 8,937.11	$1,368.94	$37,008.48	$ 578,566.45
LIABILITIES AND EQUITIES							
Accounts Payable	$ 125.93	$	$	$	$	$	$ 125.93
Contributed Assets	907,846.90	16,814.30	260,195.64	5,805.57	1,332.17	21,167.52	602,531.70
Retained Earnings-July 1, 1966	56,607.95	21,930.00	73,017.51	2,303.50	36.77	9,805.21	(50,485.04)
Net Income(Loss) 1966-67	76,581.75	13,096.39	30,227.71	828.04		6,035.75	26,393.86
Retained Earnings-June 30, 1967	133,189.70	35,026.39	103,245.22	3,131.54	36.77	15,840.96	(24,091.18)
Total Liabilities and Equities	$1,041,162.53	$51,840.69	$363,440.86	$ 8,937.11	$1,368.94	$37,008.48	$ 578,566.45

AUDITOR'S EXHIBIT III
SCHEDULE A

WORKING CAPITAL FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
Working Capital Revolving	$	$ 556,019.68	$ 556,019.68	$	$39,910.38	$ 39,910.38
Working Capital:						
Data Processing	22,534.57	132,419.90	119,905.91	35,048.56		35,048.56
Scenic Shop	57,144.58	277,177.97	258,225.83	76,096.72		76,096.72
Stores Revolving	(1,316.43)	27,309.79	29,314.63	(3,321.27)		(3,321.27)
Telephone		196,517.72	196,517.72			
Central Services	11,856.86	39,271.61	32,434.25	18,694.22		18,694.22
Morgan Shop	(51,180.21)	290,828.75	222,105.67	17,542.87		17,542.87
Total	$39,039.37	$1,519,545.42	$1,414,523.69	$144,061.10	$39,910.38	$183,971.48

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - B — DATA PROCESSING

INCOME		
Charges to Departments	$131,616.85	
Other Income	631.45	
Total		$132,248.30
EXPENSES		
Salaries and Wages	$ 73,325.86	
Retirement	5,228.61	
Employee Group Insurance	576.50	
Communications	1,166.56	
Insurance	563.11	
Maintenance - Equipment	967.69	
Office Expense	2,036.00	
Rents and Leases - Equipment	34,394.88	
Transportation and Travel	892.70	
Total		119,151.91
NET INCOME		$ 13,096.39

SCHEDULE - C — STORES REVOLVING

INCOME		
Charges to Departments		$ 27,309.79
COST OF GOODS CHARGED		
Inventory - July 1, 1966	$ 9,425.50	
Add: Purchases	29,314.63	
	$ 38,740.13	
Less: Inventory - June 30, 1967	12,258.38	
Total		26,481.75
NET INCOME		$ 828.04

WORKING CAPITAL FUND
OPERATING STATMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - D (1) MOTOR POOL - SCENIC SHOP

INCOME			
Charges to Departments:			
Operations		$162,053.10	
Equipment Replacement		79,068.04	
Other Income		2,909.53	
Total			$244,030.67
EXPENSES			
Salaries and Wages		36,802.56	
Retirement		3,131.93	
Employee Group Insurance		345.30	
Clothing and Personal Supplies		10.19	
Communications		243.52	
Household Expense		334.46	
Insurance		1,225.33	
Maintenance - Equipment		204.20	
Maintenance - Structures, Improvements, and Grounds		854.35	
Miscellaneous		11.26	
Office Supplies		255.37	
Professional and Specialized Services		2,207.60	
Small Tools and Instruments		243.52	
Materials - Inventory July 1, 1966	$ 4,786.80		
Add: Purchase 1966-67	99,774.45		
	$104,561.25		
Less: Inventory June 30, 1967	6,938.82	97,622.43	
Utilities		1,654.71	
Loss on Sale or Disposal of Fixed Assets		1,821.51	
Depreciation - Buildings and Improvements		1,301.22	
Depreciation - Equipment		65,533.50	
Total			213,802.96
NET INCOME			$ 30,227.71

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - D (2)

MOTOR POOL - SCENIC SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1966				$ 20,688.34
Add:	Charges to Department for Operations		$162,053.10	
	Other Income		2,909.53	164,962.63
				$185,650.97
Less:	Expenses per Statement		$213,802.96	
	Less: Depreciations	$66,834.72		
	Loss on Sale of Fixed Assets	1,821.51	68,656.23	
			$145,146.73	
	Plus: Inventory Adjustment		2,152.02	
Net Cash Expenses				$147,298.75
OPERATING CAPITAL - Balance June 30, 1967				$ 38,353.22
EQUIPMENT REPLACEMENT - Balance July 1, 1966				$ 36,456.24
Add:	Charges to Departments for Replacement		$ 79,068.04	
	Accounts Receivable Reduction		10,294.65	
	Net Proceeds of Equipment Disposals		12,286.36	101,649.05
				$138,105.29
Less:	Equipment Purchases			100,360.79
EQUIPMENT REPLACEMENT - Balance June 30, 1967				$ 37,744.50

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - D (3)

MOTOR POOL - SCENIC SHOP
EQUIPMENT ANALYSIS

	Equipment Purchases	Equipment Disposals	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposal
BALANCES - July 1, 1966	$477,824.58		$264,109.10		
PURCHASES:					
Shop Equipment	$ 1,920.59				
Trucks and Autos(51)	98,440.20				
Total Purchases	$100,360.79				
OTHER ADDITIONS:					
Special Vehicles Contributed by General Fund	5,131.84				
TOTAL ADDITIONS	$105,492.63				
DISPOSALS:					
Trucks and Autos Sold or Traded (33)		$59,079.28	$(47,331.06)	$12,286.36	$ 538.14
Losses - Theft or Damage (2)		3,138.32	(778.67)		(2,359.65)
Shop Equipment		47.77	(47.77)		
Contributed Assets		1,539.93	(1,289.93)	Not Applicable	
TOTAL DISPOSALS		$63,805.30	$(49,447.43)	$12,286.36	$(1,821.51)
CURRENT YEAR DEPRECIATION			$ 65,533.50		
BALANCES - June 30, 1967	$519,511.91		$280,195.17		

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - E — TELEPHONE SYSTEM

INCOME		
Charges to Departments		$172,229.54
EXPENSES		
Salaries and Wages	$ 63,127.72	
Retirement	3,882.94	
Employee Group Insurance	382.71	
Communications	104,146.99	
Insurance	526.22	
Office Expense	162.96	
Total		172,229.54
NET INCOME		-0-

SCHEDULE - F (1) — CENTRAL SERVICES

INCOME		
Charges to Departments:		
Operations	$ 33,856.06	
Equipment Replacement	5,415.55	
Total		$ 39,271.61
EXPENSES		
Salaries and Wages	$ 21,706.09	
Retirement	1,675.05	
Employee Group Insurance	195.92	
Communications	651.20	
Insurance	161.29	
Maintenance-Equipment	1,447.86	
Office Expense	1,701.52	
Professional and Specialized Services	4,106.94	
Rents and Leases-Equipment	255.36	
Transportation and Travel	216.86	
Depreciation	1,117.77	
Total		33,235.86
NET INCOME		$ 6,035.75

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - F (2)

CENTRAL SERVICES
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1966		$ 1,998.09
Add: Charges to Departments for Operations		33,856.06
		$35,854.15
Less: Expenses per Statement	$33,235.86	
Less: Depreciation	1,117.77	
Net Cash Operating Expenses		32,118.09
OPERATING CAPITAL - Balance June 30, 1967		$ 3,736.06
EQUIPMENT REPLACEMENT - Balance July 1, 1966		$ 9,858.77
Add: Charges to Departments for Replacement		5,415.55
		$15,274.32
Less: Expenditures for Equipment		316.16
EQUIPMENT REPLACEMENT - Balance June 30, 1967		$14,958.16

SCHEDULE - F (3)

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment		Depreciation	Contributed
	Additions	Disposals	Reserve	Assets
BALANCE - July 1, 1966	$25,619.51		$18,064.58	$ 9,606.58
Add: Purchases	$ 316.16			
Donated Equipment	12,773.88		$ 1,072.94	$11,700.94
Current Year Depreciation			1,117.77	
Total Additions	$13,090.04		$ 2,190.71	$11,700.94
Less: Transfers and Disposals		$1,396.49	$(1,256.49)	$ (140.00)
BALANCE - June 30, 1967	$37,313.06		$18,998.80	$21,167.52

AUDITOR'S EXHIBIT III
SCHEDULE G

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - G (1) ROAD EQUIPMENT - MORGAN SHOP

INCOME			
Charges to Departments:			
Operations		$174,408.56	
Equipment Replacement		105,004.26	
Other Income		162.02	
Gain on Disposal-Fixed Assets		9,515.52	
Total			$289,090.36
EXPENSES			
Salaries and Wages		$ 53,424.44	
Retirement		4,128.93	
Employee Group Insurance		408.73	
Clothing and Personal Supplies		86.62	
Communications		54.90	
Household Expense		361.23	
Insurance		1,601.97	
Maintenance-Equipment		1,496.27	
Maintenance-Structures, Improvements and Grounds		1,064.47	
Miscellaneous Expense		36.19	
Rents and Leases-Equipment		569.00	
Small Tools and Instruments		4,304.64	
Transportation and Travel		18.12	
Losses-Theft or Damage		129.14	
Depreciation		102,335.03	
Materials-Inventory-July 1, 1966	$ 14,247.93		
Add: Purchases 1966-1967	90,338.01		
	$104,585.94		
Less: Inventory-June 30, 1967	11,909.12	92,676.82	
Total			262,696.50
NET INCOME			$ 26,393.86

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - G (2)

ROAD EQUIPMENT - MORGAN SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY			
OPERATING CAPITAL - Balance July 1, 1966			$(101,610.04)
Add: Charges to Department for Operations		$174,408.56	
Other Income		162.02	
Increase in Accounts Payable		53.06	
Total			174,623.64
Less: Expenses per Statement		$262,696.50	
Less: Inventory Adjustment	$ 2,338.81		
Depreciation	102,335.03		
Losses	129.14	104,802.98	
Total			157,893.52
OPERATING CAPITAL - Balance June 30, 1967			$ (84,879.92)
EQUIPMENT REPLACEMENT - Balance July 1, 1966			$ 50,429.83
Add: Charges to Departments for Replacement		$105,004.26	
Reduction in Accounts Receivable		1,531.80	
Total			106,536.06
			$ 156,965.89
Less: Equipment Acquisition-Total Cost		$ 73,979.09	
Less: Trade-In Allowances	$ 15,927.00		
Net Cash Received from Sales	3,561.30		
Selling Costs	(52.31)	19,435.99	
Total			54,543.10
EQUIPMENT REPLACEMENT - Balance June 30, 1967			$ 102,422.79

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - G (3)

ROAD EQUIPMENT - MORGAN SHOP
EQUIPMENT ANALYSIS

	Equipment Purchases	Equipment Disposals	Depreciation Reserve	Proceeds from Disposal	Gain or (Loss) on Disposal
BALANCE - July 1, 1966	$1,226,536.46		$639,016.45		
Purchases:					
Shop Equipment	$ 5,450.79				
Rental Equipment	68,528.30				
Total	$ 73,979.09				
Disposals:					
Rental Equipment Sold or Traded		$62,284.06	$(52,363.59)	$19,435.99	$ 9,515.52
Losses-Theft		215.24	(86.10)		(129.14)
Total		$62,499.30	$(52,449.69)	$19,435.99	$ 9,386.38
Current Year Depreciation			102,335.03		
BALANCE - June 30, 1967	$1,238,016.25		$688,901.79		

AUDITOR'S EXHIBIT IV
& SCHEDULE A

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1967

ASSETS

Cash		$ 236,910.61
Deposits with Others		
Condemnation Deposits	$ 221.00	
Deposits Receivable - State	29,502.00	29,723.00
Bonds Authorized - Unissued		1,000,000.00
Total		$1,266,633.61

LIABILITIES AND EQUITIES

Reserve for Encumbrances	$ 45,356.16
Fund Balance - Available	221,277.45
Reserve for Unissued Bonds	1,000,000.00
Total	$1,266,633.61

SCHEDULE - A RECONCILIATION OF CASH BALANCES

Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
$518,681.49	$47,034.28	$328,805.16	$236,910.61		$236,910.61

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH THE FISCAL YEAR ENDED JUNE 30, 1967

SCHEDULE - B

Amount Appropriated		$5,000,000.00
LESS: Unsold Bonds		1,000,000.00
Available for Expenditure		$4,000,000.00
LESS:		
Expenditures		
Prior Fiscal Periods - Net	$3,424,769.23	
Fiscal Year Ended June 30, 1967	308,597.16	
Total	3,733,366.39	
Reserves for Encumbrances	45,356.16	
Total		3,778,722.55
Unencumbered Bond Appropriations		$ 221,277.45

SCHEDULE - C

STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

	Amount Of Issue	Redeemed To June 30, 1967	Outstanding June 30, 1967	Redemptions 1966-1967	Year of Issue	Year of Maturity	Bonds Payable
Bridge & Courthouse	$2,500,000.00	$1,225,000.00	$1,275,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	550,000.00	450,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	425,000.00	575,000.00	45,000.00	1961	1982	June 15
Bridge	1,000,000.00	300,000.00	700,000.00	50,000.00	1963	1982	June 15
Total	$5,500,000.00	$2,500,000.00	$3,000,000.00	$210,000.00			

AUDITOR'S EXHIBIT V

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
SUSPENSE ACCOUNTS						
Unapportioned:						
Taxes	$361,347.21	$32,492.805.59	$32,504,431.11	$349,721.69		$ 349,721.69
Solvent Credits		28,761.43	28,761.43			
Other Receipts	120,246.77	649,204.87	570,547.13	198,904.51		198,904.51
Total	$481,593.98	$33,170,771.89	$33,103,739.67	$548,626.20		$ 548,626.20
CLEARING ACCOUNTS						
County Payroll		$ 9,353,773.47	$ 9,353,773.47		$812,599.61	$ 812,599.61
Welfare & Security Payrolls		14,322,738.52	14,322,738.52		74,704.76	74,704.76
Medical Care					28.50	28.50
Total		$23,676,511.99	$23,676,511.99		$887,332.87	$ 887,332.87
TOTAL	$481,593.98	$56,847,283.88	$56,780,251.66	$548,626.20	$887,332.87	$1,435,959.07

TRUST & AGENCY FUNDS

T R U S T F U N D S

ABSENT HEIRS . . . . Funds willed to heirs who cannot be located. After one year monies are forwarded to State of California.

COUNTY CLERK SPECIAL . . . . Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK - SUPERIOR COURT . . . . Trust deposits in connection with Superior Court action, and disbursed by order of a Superior Court Judge.

EMPLOYEES' DEPOSITS . . . . Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT . . . . Amounts contributed by employer and employee to the County Retirement System.

FILING FEES . . . . Filing fees collected by County departments and accumulated for monthly disbursement to court rendering judgement.

INCORPORATED CITIES . . . . Taxes and Court Fines collected for incorporated cities; remitted monthly.

JUSTICE COURT SPECIAL . . . . Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY . . . . Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL . . . . Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR . . . . Estate funds handled by Public Administrator in certain cases where an executor has not been named.

REFUNDABLE ERRONEOUS TAXES . . . . Taxes determined to have been paid in error, by reason or erroneous assessed values; accumulated prior to refund.

SALES TAX . . . . Accumulation of the sales and use tax liability of the County; remitted to the State quarterly.

STATE INHERITANCE TAX . . . . Accumulation of inheritance taxes; remitted to the State.

STATE TAX REDEMPTION FEES . . . . Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING . . . . Fines, forfeitures and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR - DUPLICATE PAYMENTS . . . . Duplicate payments of tax statements, accumulated prior to refund.

AUDITOR'S EXHIBIT VI

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
Absent Heirs	$ 118.05	$ 806.48	$ 118.05	$ 806.48	$	$ 806.48
County Clerk-Superior Court	48,940.58	139,052.70	138,245.11	49,748.17	160.90	49,909.07
County Clerk Special	1,580.00	8,244.50	8,037.50	1,787.00	230.00	2,017.00
Economic Opportunity	124.81		124.81			
Employees' Deposits	43.20	544.25	574.96	12.49	58.03	70.52
Employees' Retirement	96,964.64	1,402,666.41	1,296,492.10	203,138.95	50,684.90	253,823.85
Employees' Social Security	195,545.82	665,129.67	643,038.52	217,636.97		217,636.97
Filing Fees		852.50	852.50			
Hospital Patients' Revolving		8,322.09	2,449.73	5,872.36	102.47	5,974.83
Hospital Research	8,925.80	100.00	450.00	8,575.80		8,575.80
Incorporated Cities		2,632,176.03	2,632,176.03			
Justice Court Special	7,165.50	84,864.84	85,040.34	6,990.00	1,535.00	8,525.00
Law Library	31,423.80	21,301.00	13,280.55	39,444.25	599.12	40,043.37
Livestock Indemnity		4,737.50	4,737.50			
Medical Care		858.07		858.07		858.07
Miscellaneous Trusts	12,029.77	23,635.72	23,273.97	12,391.52	15.18	12,406.70
Modified Payments	2,691.00	18,357.50	18,446.20	2,602.30	103.58	2,705.88
Municipal Court Special	18,862.75	162,237.56	161,229.80	19,870.51	3,996.01	23,866.52
Parks and Recreation	539.05	1,700.00	2,139.05	100.00	25.00	125.00
Public Administrator	57,217.44	53,087.81	71,681.45	38,623.80	2.56	38,626.36
Public Guardian	7,300.75	59,896.69	59,676.87	7,520.57	1,139.45	8,660.02
Refund of Erroneous Taxes		20,203.50	20,203.50			
Road	18,310.00	18,593.23	10,610.00	26,293.23	1.65	26,294.88
Sales Tax	404.96	1,818.73	1,836.24	387.45		387.45
Special Public Health		58,830.00	58,830.00			
State Inheritance Tax	46,221.20	720,142.77	746,423.94	19,940.03	229.00	20,169.03
State Tax Redemption Fees	(64.50)	1,912.50	1,902.00	(54.00)		(54.00)
State Trust Clearing		102,300.01	102,300.01		10.50	10.50
Tax Collector's Trust-Duplicate Payment	20.52	3.16	3.16	20.52		20.52
Tax Deeded Land Rental		6,888.12	6,888.12			
Tax Deeded Land Sales		1,133.50	1,133.50			
Welfare Administration-Federal	233,269.23	1,256,719.01	1,153,556.16	336,432.08		336,432.08
Welfare and Security	962,062.74	12,565,936.87	12,518,338.98	1,009,660.63		1,009,660.63
Total	$1,749,697.11	$20,043,052.72	$19,784,090.65	$2,008,659.18	$58,893.35	$2,067,552.53

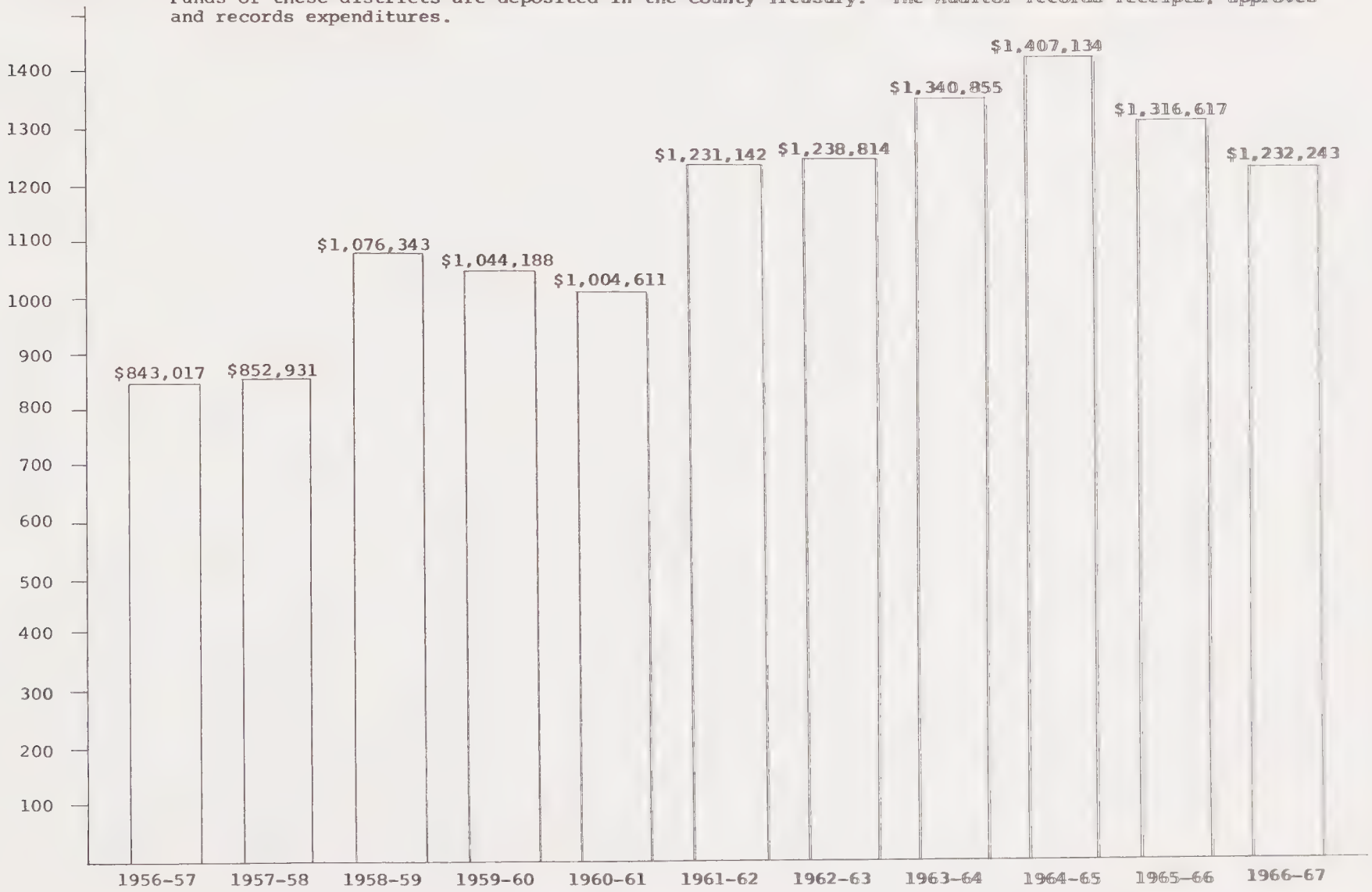
SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for eight lighting districts, three maintenance districts, two sanitation districts, and five storm drain districts. All other special districts, including fire, cemetery, hospital, community service, mosquito and sanitary, have their own boards of commissioners or trustees.

The community service district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



S P E C I A L D I S T R I C T D I S B U R S E M E N T S

AUDITOR'S EXHIBIT VII

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
CEMETERY DISTRICTS						
Hills Ferry	$ 17,653.94	$ 36,477.45	$ 28,416.95	$ 25,714.44	$ 1,630.41	$ 27,344.85
Hills Ferry Endowment Care	267.64	17.05		284.69		284.69
Knights Ferry	4,315.81	877.59	560.32	4,633.08		4,633.08
Patterson	23,209.43	20,999.52	14,701.70	29,507.25	1,368.28	30,875.53
Patterson Endowment Care	4,633.39	1,515.00		6,148.39		6,148.39
COMMUNITY SERVICES DISTRICTS						
Denair	9,055.65	2,704.17	11,759.82			
Denair-Sewer Revenue		12,997.00	12,997.00			
Denair-Sewer Maintenance & Operation	835.39	19,372.73	9,285.22	10,922.90		10,922.90
Denair-Sewer Bond & Interest Sinking Fund	3,114.60	3,940.57	4,500.00	2,555.17		2,555.17
Denair-Sewer Revenue Bond & Interest Sinking Fund	1,562.51	6,015.57	4,789.55	2,788.53		2,788.53
Denair-Sewer Revenue Bond Sinking Fund		1,796.87		1,796.87		1,796.87
Denair-Sewer Surplus Revenue		1,487.58	850.00	637.58		637.58
Denair-Sewer Deposits Trust	3,400.00	550.00	510.00	3,440.00		3,440.00
Denair-Sewer Construction	46,368.94	3,420.73	1,718.64	48,071.03		48,071.03
Highway Village	3,225.52	5,741.10	4,699.40	4,267.22		4,267.22
Keyes-Lighting	3,012.09	2,478.90	5,490.99			
Keyes-Sewer & Lighting-Maintenance & Operation	87.29	15,005.21	12,399.69	2,692.81	861.61	3,554.42
Keyes-Sewer Revenue		17,434.20	17,434.20			
Keyes-Sewer Bond & Interest Sinking Fund	1,407.41	3,975.92	4,972.49	410.84	1,468.53	1,879.37
Keyes-Sewer Revenue Bond Redemption Fund	387.37	6,602.34	5,842.49	1,147.22	1,903.65	3,050.87
Keyes-Sewer Revenue Bond Sinking Fund		2,332.23		2,332.23		2,332.23
Keyes-Sewer Surplus Revenue	1,400.00	2,326.88	2,300.00	1,426.88		1,426.88
Keyes-Sewer Deposits Trust	4,470.00	120.00	10.00	4,580.00		4,580.00
Waterford	26,201.57	19,398.85	17,424.63	28,175.79	55.67	28,231.46
Waterford-Bond & Interest Redemption	37,388.43	13,529.67	6,542.50	44,375.60	150.00	44,525.60
FIRE DISTRICTS						
Burbank-Paradise	15,928.31	16,638.54	18,013.01	14,553.84	565.44	15,119.28
Ceres	6,511.58	15,294.26	13,698.07	8,107.77		8,107.77
Denair	18,002.96	13,291.59	7,463.51	23,831.04	41.48	23,872.52
Empire	55,810.01	128,368.25	110,589.77	73,588.49	2,356.60	75,945.09
Hughson	2,556.17	18,383.36	12,339.47	8,600.06	65.35	8,665.41
Industrial	45,613.71	42,657.43	23,602.92	64,668.22	3,441.30	68,109.52
Keyes	4,477.22	14,143.20	14,559.16	4,061.26	35.62	4,096.88

AUDITOR'S EXHIBIT VII
(Continued)

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
FIRE DISTRICTS (Continued)						
McHenry-Dry Creek	$ 6,021.70	$ 42,374.86	$ 31,555.71	$ 16,840.85	$ 1,723.66	$ 18,564.51
Montpellier	6,371.63	5,272.59	3,724.96	7,919.26	76.60	7,995.86
Mountain View	13,345.05	18,294.92	9,855.38	21,784.59	325.94	22,110.53
Oakdale	22,928.61	25,476.19	22,348.56	26,056.24		26,056.24
Riverbank	25,978.94	33,094.18	19,483.14	39,589.98	1,465.96	41,055.94
Salida	42,675.33	39,976.59	34,573.64	48,078.28		48,078.28
Turlock	10,222.84	37,419.22	36,844.55	10,797.51	661.17	11,458.68
Valley Home	2,141.50	5,854.71	5,594.06	2,402.15		2,402.15
Waterford-Hickman	9,935.08	10,466.69	8,641.57	11,760.20	98.65	11,858.85
Westport	8,845.85	16,034.95	10,148.08	14,732.72	5.72	14,738.44
West Stanislaus	14,151.05	25,693.06	22,223.77	17,620.34	2,830.84	20,451.18
Woodland Avenue	64,435.09	23,693.84	68,444.31	19,684.62		19,684.62
HOSPITAL DISTRICTS						
Patterson		27,651.83	28,651.83			
Patterson-Bond & Interest Redemption	12,108.80	988.24	13,097.04			
West Side Community	145.23	72,210.85	72,356.08			
LIGHTING DISTRICTS						
Crows Landing	297.64	356.08	407.40	246.32	33.95	280.27
Denair	624.04	956.94	1,070.40	510.58	109.25	619.83
Empire	1,130.84	2,912.43	2,469.00	1,574.27	203.25	1,777.52
Hartman Highlands	73.07	160.97	125.60	108.44	7.00	115.44
Hughson	622.57	1,064.00	1,090.20	596.37	90.85	687.22
Monterey Park		305.39	285.90	19.49	33.50	52.99
Salida	1,008.16	2,869.15	2,468.00	1,409.31	241.50	1,650.81
Sherwood Forest #1	392.89	434.36	432.17	395.08	22.84	417.92
Sherwood Forest #2	106.67	586.83	579.96	113.54	24.05	137.59
Waterford	1,766.35	3,925.13	3,491.50	2,199.98	294.00	2,493.98
MOSQUITO ABATEMENT DISTRICTS						
East Side	137,708.84	228,173.00	209,266.50	156,615.34	9,581.15	166,196.49
Turlock	97,034.48	187,623.96	169,490.92	115,167.52	10,186.60	125,354.12
RECLAMATION DISTRICTS						
#2063	878.82	5,731.87	4,859.72	1,750.97	235.25	1,986.22
#2091	1,120.70	4,351.53	5,030.00	442.23	1,816.26	2,258.49
Lower San Joaquin Levee		283.68	283.68			

AUDITOR'S EXHIBIT VII
(Continued)

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
SANITATION DISTRICTS						
East Modesto	$ 6,457.84	$ 182.02	$	$ 6,639.86	$	$ 6,639.86
Empire	7,283.61	9,791.18	8,006.76	9,067.03		9,067.03
Empire-Bond & Interest Redemption	1,140.50	29.77	1,030.00	140.27		140.27
Empire-Bond-Special Redemption	639.66	15.48		655.14		655.14
Empire-1911 Bond Redemption	564.09	2,476.73	2,665.04	375.78		375.78
Fair Tract	988.72	3,408.78	3,841.20	556.30		556.30
Hughson	6,191.33	18,568.82	16,118.16	8,641.99	150.65	8,792.64
Hughson-Bond & Interest Redemption	953.85	6,721.19	6,780.00	895.04		895.04
Salida	3,822.44	14,857.13	10,356.79	8,322.78	15.00	8,337.78
Salida-Bond & Interest Redemption	30,475.98	11,630.61	17,576.25	24,530.34	297.50	24,827.84
Salida-Construction	19,274.81	458.96	4,144.00	15,589.77		15,589.77
SOIL CONSERVATION DISTRICTS						
Orestimba	274.97	4.72		279.69		279.69
Patterson	6,739.56	4,816.23	4,280.50	7,275.29		7,275.29
Salida	537.68	1,074.05	483.85	1,127.88	74.00	1,201.88
S. T. & J.	751.15	19.01		770.16		770.16
STORM DRAIN MAINTENANCE DISTRICTS						
Stanislaus County #1	863.43	22.72	64.92	821.23		821.23
Stanislaus County #3	216.80	3.71	72.00	148.51		148.51
Stanislaus County #6	2,099.67	678.53	257.00	2,521.20		2,521.20
Stanislaus County #8	947.23	570.94	200.50	1,317.67	135.50	1,453.17
Stanislaus County #9		270.63		270.63		270.63
Sherwood Forest	535.25	923.90		1,459.15		1,459.15
GRAND TOTAL	$913,727.28	$1,351,656.91	$1,232,243.10	$1,033,141.09	$44,684.58	$1,077,825.67

SCHEDULE - A

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

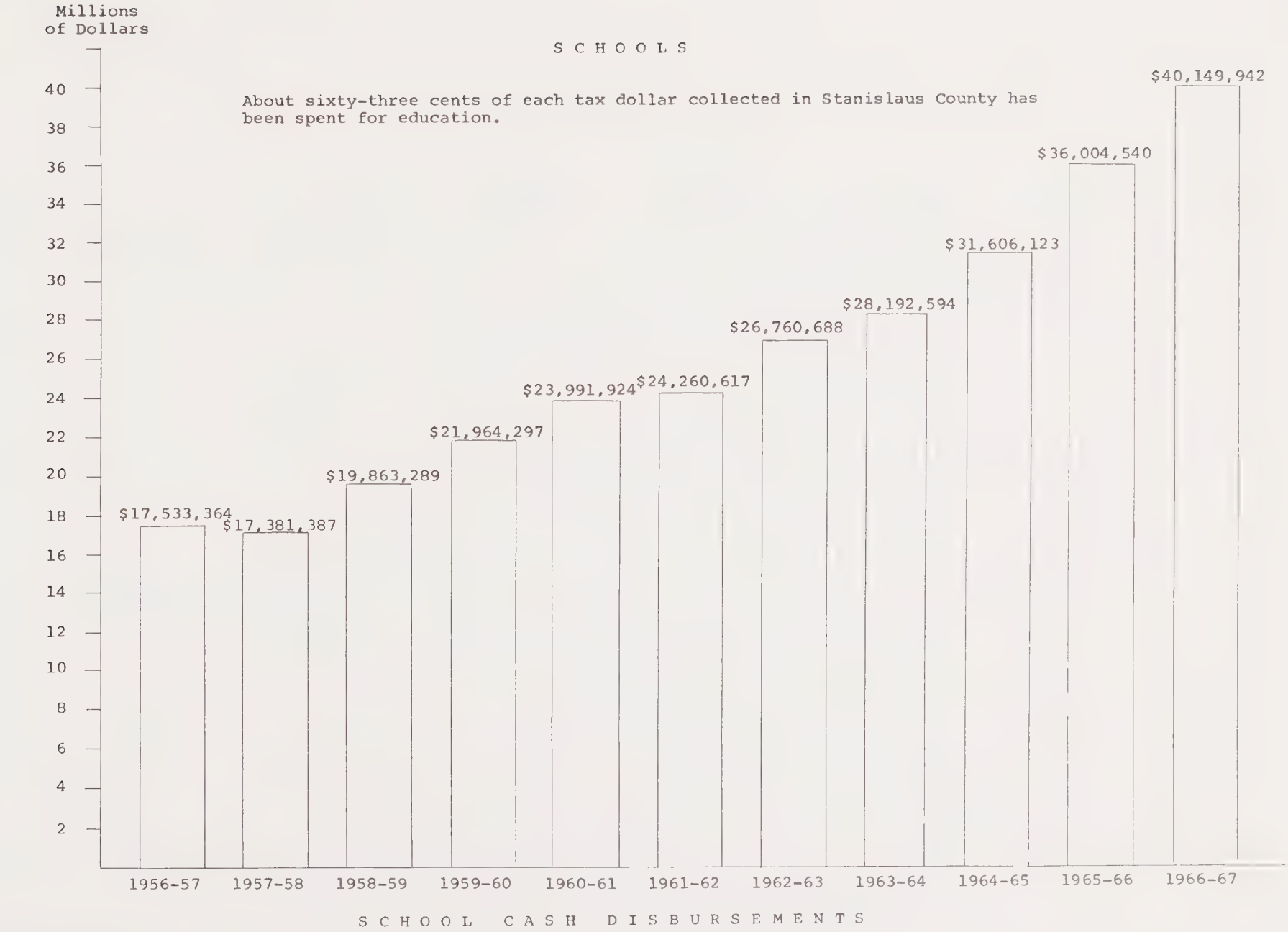
MISCELLANEOUS SPECIAL DISTRICTS	Amount of Issue	Redeemed to 6-30-67	Outstanding 6-30-67	Redemptions 1966-1967	Year of Issue	Year of Maturity	Payable	Effective Interest Rate
Denair Community Services:								
General Obligation	$ 120,000.00	$	120,000		1965	1995	Feb. 1	3.75
Revenue	125,000.00		125,000		1965	1995	Feb. 1	3.75
Empire Sanitary	91,063.80	91,063.80		1,000	1950	1965	July 2	6.00
Hughson Sanitary	96,000.00	78,000.00	18,000	6,000	1946	1970	June 15	3.14
Keyes Community Services:								
General Obligation	85,000.00	4,000.00	81,000	2,000	1964	1994	Jan. 1	3.62
Revenue	107,000.00	2,000.00	105,000	2,000	1964	1994	Jan. 1	3.62
Patterson Hospital	140,000.00	140,000.00		10,000	1948	1966	Dec. 15	2.60
Salida Sanitary	210,000.00	70,000.00	140,000	10,000	1952	1992	June 15	4.86
Waterford Community Services	137,000.00	8,000.00	129,000	1,000	1957	1988	Dec. 15	5.00
TOTAL	$1,111,063.80	$393,063.80	$718,000	$32,000				

SCHEDULE - B

SPECIAL DISTRICTS
LOANS PAYABLE - STANISLAUS COUNTY
JUNE 30, 1967

MISCELLANEOUS SPECIAL DISTRICTS	Balance 7-1-66	Additions 1966-1967	Reductions 1966-1967	Balance 6-30-67
Ceres Fire	$ 5,000.00	$	$ 5,000.00	$
Keyes Fire	16,000.00		6,000.00	10,000.00
McHenry-Dry Creek Fire		6,000.00	6,000.00	
Oakdale Fire	11,400.00		3,800.00	7,600.00
Stanislaus County Housing Authority		28,000.00		28,000.00
Turlock Fire	4,500.00		4,500.00	
Woodland Avenue Fire	45,000.00		4,500.00	40,500.00
Total	$81,900.00	$34,000.00	$29,800.00	$86,100.00

SCHOOL FUNDS



Approximately 45% of these amounts are raised locally.

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
ELEMENTARY MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Bonita	$ 22,715.89	$ 10,759.52	$ 33,475.41	$	$	$
Ceres Unified	330,176.51	2,256,764.49	2,448,686.23	138,254.77	35,415.04	173,669.81
Chatom	51,391.32	245,102.77	258,866.00	37,628.09	1,656.06	39,284.15
Denair Unified	59,885.92	336,659.99	347,954.74	48,591.17	103.69	48,694.86
Denair Unified-Building		120,000.00	51,103.52	68,896.48		68,896.48
Empire	47,407.48	346,731.92	325,496.28	68,643.12	1,013.14	69,656.26
Gratton	13,758.82	31,682.54	32,899.37	12,541.99	164.57	12,706.56
Hart-Ransom	44,718.15	211,674.25	206,898.04	49,494.36	7.09	49,501.45
Hart-Ransom-Building		179,000.00	175,000.00	4,000.00	76,079.53	80,079.53
Hart-Ransom-State School Building		100,570.47	1,650.00	98,920.47		98,920.47
Hickman	14,321.70	66,756.25	74,670.32	6,407.63	161.27	6,568.90
Hughson	166,282.05	415,794.24	423,310.41	158,765.88	1,323.16	160,089.04
Hughson-Building	16,336.20		16,336.20		16,336.20	16,336.20
Johnson Joint-Trustee		7,822.45	8,657.78	(835.33)		(835.33)
Keyes	29,279.34	237,496.16	223,014.41	43,761.09	4,710.11	48,471.20
Knights Ferry	4,779.92	29,713.43	19,860.04	14,633.31	505.10	15,138.41
La Grange	22,921.08	19,373.78	17,826.76	24,468.10	84.76	24,552.86
Milnes	6,079.88	47,375.69	46,616.20	6,839.37	616.60	7,455.97
Modesto	1,271,970.45	7,283,397.74	7,357,451.71	1,197,916.48		1,197,916.48
Modesto-Building	325,180.99	4,639.44	130,149.29	199,671.14		199,671.14
Modesto-Stores Revolving	63,192.95	362,087.44	389,257.74	36,022.65		36,022.65
Mountain View	8,717.41	79,985.56	77,272.07	11,430.90	12.15	11,443.05
Newman	47,852.74	28,642.74	76,495.48			
Newman-Building	115,000.00	115,000.00				
Newman-Gustine Unified-Trustee		618,902.31	618,902.31		1,886.03	1,886.03
Oakdale	147,163.89	843,885.42	854,725.16	136,324.15	9,557.62	145,881.77
Oakdale-Building	36,144.29		31,211.60	4,932.69		4,932.69
Paradise	16,523.60	56,600.93	54,884.41	18,241.12	427.13	18,667.25
Patterson Unified	89,673.99	1,290,969.45	1,272,709.19	107,934.25	14,941.89	122,876.14
Patterson Unified-Property Use Trust		1,772.40	1,699.09	73.31		73.31
Patterson Unified-Special Reserve	38,483.91	80,174.48	118,658.39			
Riverbank	123,004.70	636,943.56	685,432.01	74,516.25	4,697.72	79,213.97
Riverbank-Building		340,000.00	111,419.69	228,580.31	50,641.60	279,221.91
Roberts Ferry	25,131.90	27,220.09	27,666.64	24,685.35		24,685.35
Rosedale	15,158.07	17,961.41	13,335.70	19,783.78	55.29	19,839.07
Roselawn	17,134.14	5,718.68	5,978.20	16,874.62	3.98	16,878.60
Salida	58,650.80	234,583.75	235,292.14	57,942.41	1,154.78	59,097.19
Salida-Building	36,714.01		36,711.89	2.12		2.12

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
ELEMENTARY MAINTENANCE AND OPERATION AND BUILDING FUNDS (Continued)						
Shiloh	$ 18,132.70	$ 55,441.15	$ 56,087.79	$ 17,486.06	$ 2,574.20	$ 20,060.26
Shiloh-Building		125,346.10	346.10	125,000.00		125,000.00
Stanislaus	160,972.64	594,726.85	562,194.20	193,505.29	5,515.01	199,020.30
Stanislaus-Building		220,000.00	220,000.00			
Stanislaus-State School Building	8,814.97	11,455.38	20,270.35		20.30	20.30
Sylvan	233,962.52	1,168,358.62	1,071,978.72	330,342.42	6,235.41	336,577.83
Sylvan-Building		155,000.00	155,000.00			
Sylvan-State School Building	27,592.61	242,828.26	265,550.95	4,869.92	290.00	5,159.92
Turlock	173,085.44	1,549,916.97	1,505,908.08	217,094.33	38,832.64	255,926.97
Turlock-Building		40,000.00	40,000.00			
Turlock-State School Building	280.43	270,678.08	256,256.32	14,702.19	4,470.08	19,172.27
Valley Home	34,851.91	44,459.09	62,060.54	17,250.46	1,006.75	18,257.21
Vincent-Trustee		307.55	169.29	138.26		138.26
Waterford	49,669.20	274,664.60	269,840.47	54,493.33	9,515.61	64,008.94
Waterford-Building	2,217.98			2,217.98		2,217.98
Total	$ 3,975,332.50	$21,329,946.00	$21,412,237.23	$ 3,893,041.27	$ 290,014.51	$ 4,183,055.78
HIGH SCHOOL AND JUNIOR COLLEGE MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Hughson	$ 26,632.02	$ 411,821.34	$ 426,248.70	$ 12,204.66	$ 35,134.60	$ 47,339.26
Hughson-Building	369,466.22	37,000.00	282,633.74	123,832.48	32,280.13	156,112.61
Modesto	961,744.74	6,166,993.07	6,164,548.37	964,189.44		964,189.44
Modesto-Building	836,640.67	48,454.34	500,471.36	384,623.65		384,623.65
Oakdale	305,032.43	1,174,824.55	1,096,230.53	383,626.45	26,717.50	410,343.95
Oakdale-Building	46,961.61	6,621.99	23,583.60	30,000.00		30,000.00
Oakdale-State School Building	1,051,656.90	79,000.00	972,597.37	158,059.53	99,262.40	257,321.93
Orestimba	28,052.63	27,876.07	55,928.70			
Orestimba-Building	125,944.60	107.34	126,051.94			
Turlock	318,560.34	1,448,871.88	1,423,092.60	344,339.62	12,059.20	356,398.82
Yosemite Junior College	915,445.78	5,038,487.57	5,097,347.13	856,586.22		856,586.22
Yosemite Junior College-Building	25,096.19			25,096.19		25,096.19
Yosemite Junior College-Special Reserve	659,885.51	752,191.35	465,518.40	946,528.46		946,528.46
Yosemite Junior College-Tuition	4,458.87	31,232.85		35,691.72		35,691.72
Yosemite Junior College-Student Loan	1,769.16	21,621.62	31,800.00	(8,409.22)		(8,409.22)
Yosemite Junior College-Property Use Trust		140,239.73	141,467.87	(1,228.14)		(1,228.14)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
HIGH SCHOOL AND JUNIOR COLLEGE MAINTENANCE AND OPERATION AND BUILDING FUNDS (Continued)						
Yosemite Junior College-Federal Work Study	$ (8,008.36)	$ 35,400.96	$ 27,392.60	$	$	$
Yosemite Junior College-Student Center Revenue	3,000.00	22,386.34	25,386.34			
Yosemite Junior College-Student Center-Debt Service Reserve		10,956.34		10,956.34		10,956.34
Total	$ 5,672,309.31	$15,454,087.34	$16,860,299.25	$ 4,266,097.40	$ 205,453.83	$ 4,471,551.23
ELEMENTARY BONDS						
Ceres	$ 20,359.51	$ 43,385.44	$ 39,240.00	$ 24,504.95	$ 68.75	$ 24,573.70
Chatom	11,274.54	18,376.91	18,481.25	11,170.20		11,170.20
Denair Unified-1953,56	9,577.81	19,412.20	24,606.25	4,383.76	188.75	4,572.51
Denair Unified-1962-66	3,888.89	25,505.21	19,662.50	9,731.60		9,731.60
Empire	1,472.14	7,727.91	7,700.00	1,500.05		1,500.05
Grayson	6,635.21	6,199.78	5,956.25	6,878.74		6,878.74
Hart-Ransom	2,022.34	7,000.58	6,955.00	2,067.92		2,067.92
Hickman	549.16	3,243.09	3,280.00	512.25		512.25
Hughson	26,987.54	25,752.97	26,205.00	26,535.51		26,535.51
Keyes	807.64	4,687.50	4,730.00	765.14		765.14
Modesto-1947	13,053.54	44,953.88	49,260.00	8,747.42		8,747.42
Modesto-1951	56,275.35	45,974.03	47,950.00	54,299.38		54,299.38
Modesto-1955,59	47,239.93	134,163.61	136,423.38	44,980.16		44,980.16
Modesto-1962-66	62,524.70	163,665.01	159,165.15	67,024.59		67,024.59
Mountain View	4,405.39	5,171.54	4,235.00	5,341.93		5,341.93
Newman	17,462.69	36,558.07	33,410.00	20,610.76		20,610.76
Oakdale	34,835.07	70,773.04	60,288.75	45,319.36		45,319.36
Patterson	9,157.50	24,495.87	24,180.00	9,473.37		9,473.37
Prescott	1,269.93	132.98	1,402.91			
Rising Sun Joint	2,343.64	6,556.36	7,377.25	1,522.75		1,522.75
Riverbank	6,507.64	6,696.20	6 072.50	7,131.34	113.75	7,245.09
Salida-1947	3,762.15	3,682.36	3,525.00	3,919.51		3,919.51
Salida-1950-65	11,620.15	18,836.79	18,436.25	12,020.69		12,020.69
Shiloh		213.23		213.23		213.23
Stanislaus-1950	1,142.04	5,006.70	5,025.00	1,123.74		1,123.74
Stanislaus-1953-65	12,770.22	39,038.65	37,966.25	13,842.62		13,842.62
Sylvan-1951,53	2,341.34	1,991.83	2,535.00	1,798.17		1,798.17
Sylvan-1955-66	45,202.04	76,030.58	76,548.75	44,683.87		44,683.87

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1967

	Cash Balance July 1, 1966	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1967	Outstanding Warrants	Treasurer's Cash Balance June 30, 1967
ELEMENTARY BONDS (Continued)						
Turlock-1946-62	$ 42,457.10	$ 68,923.53	$ 79,288.74	$ 32,091.89	$ 68.75	$ 32,160.64
Turlock-1962-67	13,144.92	44,712.66	36,040.00	21,817.58		21,817.58
Valley Home	1,816.80	526.25	1,123.75	1,219.30		1,219.30
Waterford	8,816.67	8,471.41	8,810.61	8,477.47		8,477.47
Westport-1947	5,235.59	4,820.61	4,405.00	5,651.20		5,651.20
Westport-1963	2,017.21	2,751.88	2,897.50	1,871.59		1,871.59
Total	$ 488,976.39	$ 975,438.69	$ 963,183.04	$ 501,232.04	$ 440.00	$ 501,672.04
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Ceres	$ 29,878.74	$ 54,206.12	$ 55,245.00	$ 28,839.86	$ 75.00	$ 28,914.86
Hughson	32,923.20	67,117.30	56,832.50	43,208.00	33.75	43,241.75
Modesto	223,005.22	649,017.97	618,710.98	253,312.21		253,312.21
Oakdale	77,125.01	140,666.87	142,577.50	75,214.38		75,214.38
Orestimba-1959	57,803.42	74,107.02	65,428.67	66,481.77		66,481.77
Orestimba-1965		74,997.42	74,279.22	718.20	174.42	892.62
Modesto Junior College	47,722.22	141,467.87	167,622.09	21,568.00		21,568.00
Modesto Junior College-Student Center Revenue		14,430.00	14,430.00			
Total	$ 468,457.81	$ 1,216,010.57	$ 1,195,125.96	$ 489,342.42	$ 283.17	$ 489,625.59
OTHER SCHOOL FUNDS						
Area Wide Aid	$	$ 2,278,758.85	$ 2,278,758.85	$	$	$
County Schools Payroll	32,712.10	11,763,178.96	11,756,055.88	39,835.18	1,455,481.66	1,495,316.84
County Schools Service	112,875.20	14,654,188.90	14,535,203.68	231,860.42	66,354.89	298,215.31
County Schools Building Aid		206.49	160.00	46.49		46.49
Modesto City Schools Payroll		10,728,321.50	10,728,321.50		1,210,335.93	1,210,335.93
Modesto City Schools-Commercial Revolving		3,465,315.56	3,465,315.56		99,483.44	99,483.44
Schools Equalization Aid	138,275.77	1,004,580.08	1,064,624.00	78,231.85		78,231.85
Yosemite Junior College-Commercial Revolving		1,759,317.08	1,759,317.08		21,739.89	21,739.89
Yosemite Junior College-Payroll Revolving		3,681,877.54	3,681,877.54		396,719.95	396,719.95
Total	$ 283,863.07	$49,335,744.96	$49,269,634.09	$ 349,973.94	$3,250,115.76	$ 3,600,089.70
GRAND TOTAL	$10,888,939.08	$88,311,227.56	$89,700,479.57	$ 9,499,687.07	$3,746,307.27	$13,245,994.34

AUDITOR'S EXHIBIT VIII
SCHEDULE A

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6-30-67	Outstanding 6-30-67	Redemptions 1966-1967	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	$ 225,000	$ 40,000	$ 185,000	$ 5,000	1958	1983	Oct. 1	4.25
Chatom Union	35,000	25,000	10,000	5,000	1961	1969	Feb. 1	3.45
Empire Union	150,000	129,000	21,000	7,000	1949	1970	Feb. 15	2.39
Hart-Ransom	122,000	72,000	50,000	5,000	1952	1976	June 15	2.64
Hart-Ransom	8,000		8,000		1952	1977	June 15	3.99
Hart-Ransom	5,000		5,000		1952	1977	June 15	3.61
Hart-Ransom	179,000		179,000		1967	1987	June 6	4.32
Hickman	47,000	42,000	5,000	3,000	1953	1969	June 15	3.39
Hughson	125,000	125,000		5,000	1947	1967	Jan. 1	2.25
Hughson	126,000	73,000	53,000	8,000	1953	1973	Dec. 15	2.92
Hughson	210,000	25,000	185,000	5,000	1960	1985	Oct. 1	3.78
Keyes	52,000	52,000		2,000	1947	1967	May 1	2.50
Keyes	35,000	20,000	15,000	2,000	1953	1973	June 15	3.94
Modesto	1,085,000	865,000	220,000	44,000	1947	1972	May 1	1.80
Modesto	1,000,000	600,000	400,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	505,000	680,000	45,000	1955	1980	Mar. 1	2.27
Modesto	1,150,000	360,000	790,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	200,000	800,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	120,000	880,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	10,000	240,000	10,000	1966	1991	May 19	3.60
Mountain View	69,000	33,000	36,000	3,000	1955	1975	Dec. 15	3.31
Oakdale	125,000	120,000	5,000	5,000	1948	1968	May 15	2.53
Oakdale	215,000	171,000	44,000	11,000	1951	1971	Mar. 1	1.68
Oakdale	10,000		10,000		1953	1975	Dec. 15	3.09
Oakdale	150,000	95,000	55,000	10,000	1953	1973	Dec. 15	2.44
Oakdale	275,000	90,000	185,000	5,000	1959	1979	June 15	3.93
Oakdale	385,000	5,000	380,000	5,000	1965	1985	Feb. 15	3.26
Prescott	20,000	20,000		1,000	1946	1966	Nov. 1	2.75
Riverbank	101,000	74,000	27,000	5,000	1947	1972	Dec. 15	3.17
Riverbank	340,000		340,000		1967	1987	Feb. 28	4.10
Salida	85,000	67,000	18,000	3,000	1947	1972	Dec. 1	2.58
Salida	77,000	50,000	27,000	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	15,000	45,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	5,000	135,000	5,000	1965	1984	Apr. 2	3.51
Shiloh	125,000		125,000		1967	1987	June 13	4.36
Stanislaus	105,000	73,000	32,000	4,000	1950	1975	Jan. 2	2.47
Stanislaus	85,000	70,000	15,000	5,000	1953	1970	June 15	2.91
Stanislaus	5,000		5,000		1953	1971	June 15	3.25
Stanislaus	64,000	21,000	43,000	3,000	1956	1976	June 15	3.43
Stanislaus	110,000	35,000	75,000	5,000	1960	1976	Feb. 1	4.23
Stanislaus	35,000		35,000		1961	1977	June 1	3.71

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

	Amount of Issue	Redeemed to 6-30-67	Outstanding 6-30-67	Redemptions 1966-1967	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS (Continued)								
Stanislaus	$ 50,000	$ 15,000	$ 35,000	$ 5,000	1962	1974	Mar. 15	3.42
Stanislaus	70,000	10,000	60,000	5,000	1963	1975	Mar. 1	3.25
Stanislaus	120,000		120,000		1965	1977	Jan. 3	3.45
Stanislaus	90,000		90,000		1967	1978	May 29	4.17
Stanislaus	130,000		130,000		1967	1980	May 29	4.17
Sylvan	47,000	32,000	15,000	2,000	1951	1975	June 15	2.95
Sylvan	3,000		3,000		1953	1976	June 15	3.73
Sylvan	85,000	41,000	44,000	12,000	1955	1975	May 1	3.00
Sylvan	165,000	25,000	140,000	5,000	1959	1979	Oct. 1	4.13
Sylvan	60,000	25,000	35,000	5,000	1960	1973	Nov. 1	3.75
Sylvan	94,000	25,000	69,000	5,000	1962	1981	Mar. 1	3.64
Sylvan	95,000	15,000	80,000	5,000	1962	1982	Dec. 15	3.24
Sylvan	100,000	15,000	85,000	5,000	1964	1984	Jan. 1	3.55
Sylvan	190,000	10,000	180,000	5,000	1965	1985	Jan. 2	3.52
Sylvan	30,000		30,000		1966	1975	Feb. 1	4.24
Sylvan	210,000		210,000		1966	1991	Feb. 1	4.11
Sylvan	155,000		155,000		1967	1984	Feb. 15	3.85
Turlock	300,000	240,000	60,000	12,000	1946	1971	July 1	1.30
Turlock	166,500	145,000	21,500	7,000	1949	1969	Feb. 15	2.16
Turlock	320,000	280,000	40,000	20,000	1953	1969	June 15	2.41
Turlock	55,000		55,000		1953	1973	June 15	2.78
Turlock	210,000	60,000	150,000	15,000	1956	1976	June 15	2.77
Turlock	40,000	40,000		5,000	1958	1966	Aug. 15	2.95
Turlock	190,000	20,000	170,000	5,000	1962	1981	Jan. 15	3.44
Turlock	280,000	20,000	260,000	5,000	1962	1981	Jan. 15	3.42
Turlock	305,000		305,000		1965	1981	Jan. 14	2.97
Turlock	375,000		375,000		1966	1986	May 24	3.72
Turlock	40,000		40,000		1967	1985	Apr. 25	3.88
Valley Home	24,000	20,000	4,000	1,000	1946	1970	Dec. 1	2.75
Waterford	46,000	38,000	8,000	2,000	1950	1970	July 1	2.48
Waterford	25,000	11,000	14,000	1,000	1955	1975	Dec. 15	3.31
Waterford	64,000	15,000	49,000	3,000	1961	1982	Sept. 1	3.87
TOTAL ELEMENTARY SCHOOLS	$14,704,500	$ 5,309,000	$ 9,395,500	$ 517,000				
HIGH SCHOOLS								
Hughson	$ 150,000	$ 110,000	$ 40,000	$ 8,000	1951	1971	Dec. 15	2.21
Hughson	345,000	135,000	210,000	15,000	1957	1982	Sept.15	4.25
Hughson	399,000		399,000		1965	1989	Dec. 8	3.79
Hughson	37,000		37,000		1967	1970	May 23	3.62

AUDITOR'S EXHIBIT VIII
SCHEDULE A (Continued)

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

	Amount of Issue	Redeemed to 6-30-67	Outstanding 6-30-67	Redemptions 1966-1967	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
HIGH SCHOOLS (Continued)								
Modesto	$ 750,000	$ 630,000	$ 120,000	$ 30,000	1946	1971	Feb. 1	1.13
Modesto	1,682,000	1,512,000	170,000	82,000	1949	1969	Feb. 15	1.88
Modesto	646,000	518,000	128,000	32,000	1951	1971	Feb. 15	1.55
Modesto	1,620,000	670,000	950,000	60,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	400,000	850,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	440,000	560,000	70,000	1960	1975	Apr. 15	3.54
Modesto	1,250,000	250,000	1,000,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	160,000	840,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	40,000	1,010,000	20,000	1964	1989	Nov. 15	3.18
Oakdale	240,000	240,000		30,000	1946	1966	Aug. 1	2.77
Oakdale	73,000		73,000		1954	1977	Mar. 15	3.10
Oakdale	627,000	390,000	237,000	30,000	1954	1975	Mar. 15	2.46
Oakdale	1,275,000	40,000	1,235,000	30,000	1965	1985	Apr. 1	3.25
TOTAL HIGH SCHOOLS	$13,394,000	$ 5,535,000	$ 7,859,000	$ 547,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Elementary	$ 150,000	$ 150,000	$	$ 8,000	1947	1967	Apr. 1	2.19
Ceres Elementary	200,000	88,000	112,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	66,000	84,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	30,000	155,000	5,000	1961	1982	Apr. 1	3.57
Westport	95,000	76,000	19,000	4,000	1947	1972	Dec. 1	2.89
Westport	85,000		85,000		1963	1982	Sept.15	3.34
Ceres High	307,000	199,000	108,000	12,000	1950	1975	Aug. 1	2.25
Ceres High	198,000	145,000	53,000	15,000	1955	1971	Mar. 1	2.39
Ceres High	152,000		152,000		1955	1980	Mar. 1	3.09
Ceres High	250,000	30,000	220,000	10,000	1964	1989	May 1	3.55
Denair:								
Denair	140,000	98,000	42,000	7,000	1953	1973	June 15	4.04
Denair	135,000	72,000	63,000	13,000	1956	1976	June 15	3.34
Denair	180,000	50,000	130,000	10,000	1962	1982	May 1	3.37
Denair	25,000	20,000	5,000	5,000	1963	1968	Jan. 15	2.90
Denair	120,000		120,000		1966	1986	July 22	4.25
Newman-Gustine:								
Newman	150,000	150,000		10,000	1952	1967	June 15	2.06
Newman	260,000	75,000	185,000	10,000	1957	1982	Sept. 1	4.16
Newman	115,000		115,000		1966	1982	Apr. 15	4.19
Orestimba	730,000	245,000	485,000	35,000	1959	1979	July 1	4.15
Orestimba	69,000		69,000		1961	1981	Sept.15	3.99
Orestimba	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba	168,000		168,000		1965	1989	Nov. 30	3.83

AUDITOR'S EXHIBIT VIII
SCHEDULE A (Continued)

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1967

UNIFIED SCHOOLS (Continued)	Amount of Issue	Redeemed to 6-30-67	Outstanding 6-30-67	Redemptions 1966-1967	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Patterson:								
Grayson	$ 126,000	$ 81,000	$ 45,000	$ 5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	175,000	90,000	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000		17,000		1952	1977	Dec. 15	3.95
Patterson Elementary	63,000	42,000	21,000	3,000	1952	1973	Dec. 15	2.91
Patterson Elementary	150,000	55,000	95,000	5,000	1956	1981	Apr. 15	3.00
Rising Sun	120,000	65,000	55,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	$ 4,765,000	$ 1,912,000	$ 2,853,000	$ 186,000				
JUNIOR COLLEGE								
Modesto	$ 1,500,000	$ 680,000	$ 820,000	$ 60,000	1955	1980	Mar. 1	2.26
Modesto	1,000,000	320,000	680,000	40,000	1959	1984	Mar. 15	3.41
TOTAL JUNIOR COLLEGE	$ 2,500,000	$ 1,000,000	$ 1,500,000	$ 100,000				
GRAND TOTAL	$35,363,500	$13,756,000	$21,607,500	$1,350,000				

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

AUDITOR'S EXHIBIT IX

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

AS OF

JUNE 30, 1966 AND JUNE 30, 1967

	June 30, 1966	June 30, 1967
GENERAL FIXED ASSETS:		
Land	$ 1,051,043.00	$ 1,144,738.35
Structures	9,689,675.87	9,830,419.64
Equipment	2,073,268.41	2,106,770.55
Total General Fixed Assets	$12,813,987.28	$13,081,928.54
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Fund	$12,501,119.12	$12,759,383.79
From Road Fund	312,868.16	322,544.75
Total Investment in General Fixed Assets	$12,813,987.28	$13,081,928.54

AUDITOR'S EXHIBIT IX
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1967

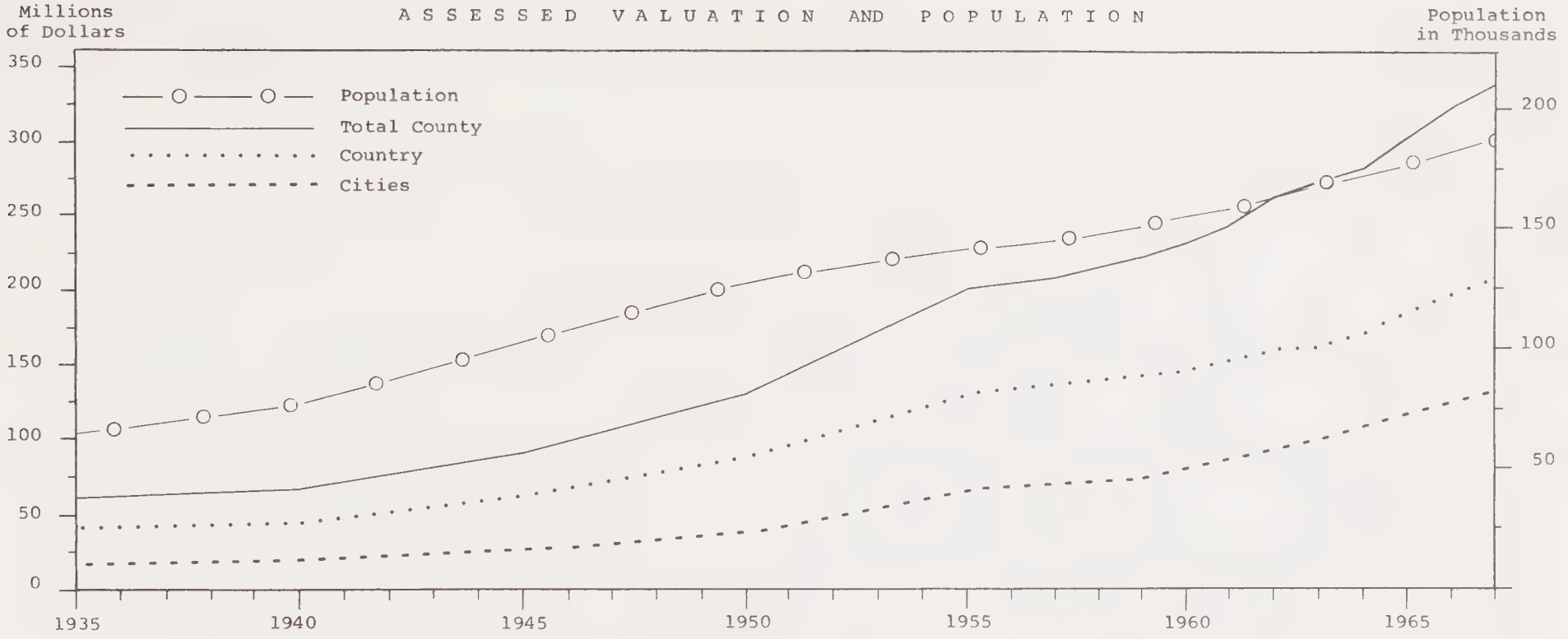
	Balance June 30, 1966	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1967
LAND	$ 1,051,043.00	$ 93,695.35		$ 1,144,738.35
STRUCTURES AND IMPROVEMENTS	$ 9,689,675.87	$156,431.77	$ 15,688.00	$ 9,830,419.64
EQUIPMENT				
Agriculture Commissioner	$ 14,495.49	$ 477.57	$	$ 14,973.06
Agriculture Extension Service	36,558.46	2,735.39		39,293.85
Assessor	89,573.53	2,507.66		92,081.19
Auditor-Controller	44,251.19	601.48	875.79	43,976.88
Board of Supervisors	5,504.99		97.22	5,407.77
Chief Administrative Officer	6,214.68	1,773.48	177.12	7,811.04
Clerk	35,121.94			35,121.94
Clerk-Elections	106,335.09	1,928.68	213.00	108,050.77
Clerk-Recorder	42,664.49	6,831.41	16,551.55	32,944.35
Coroner-Public Administrator	1,690.45	226.31		1,916.76
County Counsel	9,901.39	747.24	675.00	9,973.63
Court Reporters	3,753.65			3,753.65
Defense Council	22,170.56	290.16	522.13	21,938.59
District Attorney	24,225.24	3,945.62	732.50	27,438.36
Fire Warden	45,156.34	774.90	1,200.67	44,730.57
Health: Administrative Division	53,715.42	523.85		54,239.27
Crippled Children	3,738.57			3,738.57
Special Federal Health Projects	96.63			96.63
Hospital	657,699.01	16,674.28	11,470.73	662,902.56
Hospital-Special Federal Health Projects	8,406.51		2,741.44	5,665.07
Jail	17,981.70	5,888.96	2,050.00	21,820.66
Justice Courts: Ceres	6,059.30	118.98		6,178.28
Newman	603.87			603.87
Oakdale-Waterford	4,087.26	191.55		4,278.81
Patterson	1,725.63	118.98		1,844.61
Riverbank	1,685.02	224.03		1,909.05
Turlock	2,712.85	342.35	150.00	2,905.20
Juvenile Hall	12,964.64	1,232.99	648.51	13,549.12
Law Library	1,982.16			1,982.16
Library	63,884.61	5,159.80	1,073.00	67,971.41

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1967

	Balance June 30, 1966	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1967
EQUIPMENT (Continued)				
Maintenance Departments: Center #1	$ 9,949.53	$ 957.38	$	$ 10,906.91
Center #3	5,637.69	63.75		5,701.44
Marshal	2,210.78			2,210.78
Mental Health	2,681.85	2,680.29		5,362.14
Municipal Court	50,200.44			50,200.44
Parks	29,091.47	27,816.42	2,924.21	53,983.68
Personnel	5,499.61	612.48	193.13	5,918.96
Planning Commission	9,028.66	466.40	208.26	9,286.80
Pound	626.83			626.83
Probation	27,164.87	1,544.03		28,708.90
Public Works: Administrative Division	15,428.98	615.08	147.89	15,896.17
Building Division	5,992.22	44.10		6,036.32
Engineering Division	22,256.07	19,059.35	343.02	40,972.40
Roads and Bridges	46,443.86	10,800.37	1,123.78	56,120.45
Purchasing Agent	13,304.93	955.30	574.27	13,685.96
Recorder(See Clerk-Recorder)				
Road Camp	53,810.29	224.64		54,034.93
Sealer of Weights and Measures	14,061.73	755.87		14,817.60
Sheriff	115,952.05	6,973.39	11,432.32	111,493.12
Superintendent of Schools	50,914.41	1,500.82	1,070.50	51,344.73
Superior Court	35,770.68	240.93		36,011.61
Treasurer and Tax Collector	32,928.90	576.06		33,504.96
Veterans' Service Officer	4,587.26	206.34		4,793.60
Welfare: Administrative Division	129,425.13	14,865.67	10,656.21	133,634.59
Adoptions Division	4,405.00	119.81		4,524.81
Warehouse-Unassigned Equipment	60,934.50	10,364.67	53,404.43	17,894.74
Total Equipment	$ 2,073,268.41	$154,758.82	$121,256.68	$ 2,106,770.55
TOTAL GENERAL FIXED ASSETS	$12,813,987.28	$404,885.94	$136,944.68	$13,081,928.54

ASSESSED VALUES AND TAX CHARGES

ASSESSED VALUATION AND POPULATION



Year	Population	Assessed Valuation				Tax Charge Per Capita			
		Cities	Country	Total County	Per Capita	General County	Special Districts	Schools	Total
1935	65,700	$ 17,448,270	$ 44,162,930	$ 61,611,200	$ 938	$11.94	$ .25	$ 7.93	$ 20.12
1940	74,800	19,642,550	46,150,610	65,793,160	880	15.04	.47	11.27	26.78
1945	101,000	25,704,255	63,998,035	89,702,290	888	15.54	.93	15.10	31.57
1950	127,200	38,526,680	91,260,960	129,787,640	1,020	27.83	2.64	24.25	54.72
1955	141,500	71,376,748	131,423,855	202,800,603	1,433	36.51	3.58	38.81	78.90
1957	145,000	72,250,020	135,335,102	207,585,122	1,432	46.15	4.05	44.94	95.14
1959	149,500	79,672,730	144,553,570	224,226,300	1,500	41.52	4.47	52.15	98.14
1960	156,250	84,577,160	149,198,980	233,776,140	1,496	41.81	4.55	57.81	104.17
1961	157,294	91,524,640	155,447,712	246,972,352	1,570	47.19	4.91	64.26	116.36
1962	164,700	96,576,990	160,470,390	257,047,380	1,560	47.04	5.03	73.77	125.84
1963	167,700	104,261,740	165,811,130	270,072,870	1,610	48.34	5.20	77.41	130.95
1964	170,000	110,809,350	174,515,980	285,325,330	1,678	51.91	5.63	83.15	140.69
1965	176,100	118,407,780	188,185,340	306,593,120	1,741	50.24	5.53	90.00	145.77
1966	178,100	126,082,340	199,003,300	325,085,640	1,821	51.96	6.07	97.44	155.47
1967	182,200	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28

COMPARISON OF TAX CHARGES AND COLLECTIONS

FOR FISCAL YEAR 1953 THROUGH 1967

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1953 - 1954	$ 9,004,749.82	$ 965,543.81	$ 9,970,293.63	$ 9,798,540.85	$ 171,752.78	1.723%
1954 - 1955	9,030,127.46	1,007,107.46	10,037,234.92	9,902,684.62	134,550.30	1.341%
1955 - 1956	11,296,653.10	863,946.59	12,160,599.69	11,999,742.73	160,856.96	1.323%
1956 - 1957	11,084,269.85	923,120.86	12,007,390.71	11,869,360.58	138,030.13	1.150%
1957 - 1958	13,033,499.33	1,052,739.30	14,086,238.63	13,711,867.61	374,371.02	2.658%
1958 - 1959	13,625,778.20	1,220,173.51	14,845,951.71	14,660,634.84	185,316.87.	1.248%
1959 - 1960	14,488,797.16	1,371,367.80	15,860,164.96	15,644,109.45	216,055.51	1.362%
1960 - 1961	16,013,604.26	1,522,701.88	17,536,306.14	17,272,702.05	263,604.09	1.503%
1961 - 1962	17,979,396.20	1,733,424.80	19,712,821.00	19,396,826.61	315,994.39	1.603%
1962 - 1963	20,602,718.72	1,882,208.45	22,484,927.17	22,082,008.73	402,918.44	1.792%
1963 - 1964	21,714,277.22	2,203,025.91	23,917,303.13	23,487,860.38	429,442.75	1.796%
1964 - 1965	23,279,216.41	2,299,891.85	25,579,108.26	25,099,519.64	479,588.62	1.874%
1965 - 1966	25,514,316.57	2,481,894.00	27,996,210.57	27,522,478.70	473,731.87	1.692%
1966 - 1967	27,689,499.98	2,755,262.65	30,444,762.63	29,861,431.44	583,331.19	1.916%

COMPARISON OF TOTAL TAX CHARGE AND COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1967

	Secured Taxes 1966-67	Unsecured Taxes 1966-67	Total 1966-67
CHARGE			
Tax Collector's Roll	$ 24,782,969.98	$ 2,745,312.32	$ 27,528,282.30
Utility Roll	2,706,469.72		2,706,469.72
Solvent Credits	10,792.42		10,792.42
Special Assessments	28,559.22		28,559.22
Net Board Adjustments	94,123.36		94,123.36
Penalty Charges - 1st Installment	26,242.68	9,950.33	36,193.01
2nd Installment	29,554.60		29,554.60
Cost Charges	10,788.00		10,788.00
Total Charge	$ 27,689,499.98	$ 2,755,262.65	$ 30,444,762.63
COLLECTIONS			
Through June 30, 1967	27,231,262.00	2,630,169.44	29,861,431.44
DELINQUENT BALANCE - June 30, 1967	$ 458,237.98	$ 125,093.21	$ 583,331.19

AUDITOR'S EXHIBIT X

RECAP
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

	Unsecured			Secured			Total Tax Charge	Percentage
	Tax Charge			Tax Charge				
	Maintenance	Bond	Total	Maintenance	Bond	Total		
GENERAL COUNTY	$ 860,520.14	$	$ 860,520.14	$ 9,133,302.34	$	$ 9,133,302.34	$ 9,993,822.48	31.07
CITIES	257,582.66		257,582.66	1,979,005.22		1,979,005.22	2,236,587.88	6.95
SPECIAL DISTRICTS	92,654.23	3,271.73	95,925.96	942,464.88	65,680.92	1,008,145.80	1,104,071.76	3.43
SCHOOL DISTRICTS	1,504,345.62	167,085.53	1,671,431.15	15,551,550.56	1,611,494.65	17,163,045.21	18,834,476.36	58.55
GRAND TOTAL	$2,715,102.65	$170,357.26	$2,885,459.91	$27,606,323.00	$1,677,175.57	$29,283,498.57	$32,168,958.48	100.00

AUDITOR'S EXHIBIT X
SCHEDULE A

GENERAL COUNTY
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

	Assessed Valuation			Unsecured		Secured		Total
	Inside County		Combined	Tax	Tax	Tax	Tax	Tax
	Unsecured	Secured	Total	Rate	Charge	Rate	Charge	Charge
INSIDE CITIES								
Ceres	$ 348,020	$ 4,488,330	$ 4,836,350	$2.86	$ 9,953.37	$2.95	$ 132,405.73	$ 142,359.10
Modesto	10,821,490	78,358,410	89,179,900	2.83	306,248.17	2.92	2,288,065.57	2,594,313.74
Newman	293,000	3,180,320	3,473,320	2.86	8,379.80	2.95	93,819.44	102,199.24
Oakdale	713,040	6,133,020	6,846,060	2.86	20,392.94	2.95	180,924.09	201,317.03
Patterson	656,230	3,827,660	4,483,890	2.86	18,768.18	2.95	112,915.97	131,684.15
Riverbank	168,730	4,580,030	4,748,760	2.86	4,825.68	2.95	135,110.88	139,936.56
Turlock	1,530,210	17,045,600	18,575,810	2.83	43,304.94	2.92	497,731.52	541,036.46
Total	$14,530,720	$117,613,370	$132,144,090		$411,873.08		$3,440,973.20	$3,852,846.28
OUTSIDE - TOTAL	15,686,960	192,960,310	208,647,270	2.86	448,647.06	2.95	5,692,329.14	6,140,976.20
GRAND TOTAL	$30,217,680	$310,573,680	$340,791,360		$860,520.14		$9,133,302.34	$9,993,822.48

AUDITOR'S EXHIBIT X
SCHEDULE B

CITIES
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

	Assessed Valuation			Unsecured		Secured		Total
	Inside County		Combined	Tax	Tax	Tax	Tax	Tax
	Unsecured	Secured	Total	Rate	Charge	Rate	Charge	Charge
CERES								
1-00	$ 252,750	$ 2,343,130	$ 2,595,880	$2.46	$ 6,217.65	$2.47	$ 57,875.31	$ 64,092.96
1-01,02	95,270	2,145,200	2,240,470	2.29	2,181.68	2.29	49,125.08	51,306.76
Total	$ 348,020	$ 4,488,330	$ 4,836,350		$ 8,399.33		$ 107,000.39	$ 115,399.72
MODESTO								
2-01,02,06,07,08, 09,12,16,17,18,19	$ 9,539,990	$ 70,596,250	$ 80,136,240	1.70	$162,179.83	1.47	$1,037,764.87	$1,199,944.70
2-03,04,05	1,281,500	7,762,160	9,043,660	1.60	20,504.00	1.45	112,551.32	133,055.32
Municipal Sewer Dist.	15,298,800	97,949,610	113,248,410			.09	88,154.65	88,154.65
Total	$26,120,290	$176,308,020	$202,428,310		$182,683.83		$1,238,470.84	$1,421,154.67
NEWMAN								
Total	$ 293,000	$ 3,180,320	$ 3,473,320	1.90	$ 5,567.00	1.90	$ 60,426.08	$ 65,993.08
OAKDALE								
Total	$ 713,040	$ 6,133,020	$ 6,846,060	1.84	$ 13,119.94	1.84	$ 112,847.57	$ 125,967.51
PATTERSON								
Total	$ 656,230	$ 3,827,660	$ 4,483,890	2.03	$ 13,321.47	2.03	$ 77,701.50	$ 91,022.97
RIVERBANK								
Total	$ 168,730	$ 4,580,030	$ 4,748,760	2.07	$ 3,492.71	2.07	$ 94,806.62	$ 98,299.33
TURLOCK								
7-00,07	$ 837,670	$ 14,642,860	$ 15,480,530	1.80	$ 15,078.06	1.64	$ 240,142.90	$ 255,220.96
7-01	183,100	1,102,940	1,286,040	1.60	2,929.60	1.50	16,544.10	19,473.70
7-03	509,440	1,299,800	1,809,240	2.55	12,990.72	2.39	31,065.22	44,055.94
Total	$ 1,530,210	$ 17,045,600	$ 18,575,810		$ 30,998.38		$ 287,752.22	$ 318,750.60
GRAND TOTAL					$257,582.66		$1,979,005.22	$2,236,587.88

AUDITOR'S EXHIBIT X
SCHEDULE C

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1967 - 1968

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
LIGHTING DISTRICTS							
Crows Landing	$ 481,120	$ 725,510	$ 1,206,630	$ .04	$	$ 192.45	$
Denair	36,660	655,700	692,360	.13		47.66	
Empire	62,210	1,109,920	1,172,130	.24		149.30	
Hartman Highlands		42,500	42,500	.46			
Hughson	100,200	595,130	695,330	.16		160.32	
Monterey Park Tract	100	40,440	40,540	1.06		1.06	
Salida	86,860	1,045,030	1,131,890	.30		260.58	
Waterford	52,320	826,620	878,940	.50		261.60	
COUNTY MAINTENANCE DISTRICTS							
Sherwood Forest Lighting #1		721,490	721,490				
Sherwood Forest Lighting #2		551,720	551,720				
Sherwood Forest Drainage Main.		721,490	721,490				
FIRE DISTRICTS							
Burbank-Paradise	183,370	4,312,450	4,495,820	.38		696.81	
Ceres	116,300	4,299,650	4,415,950	.35		407.05	
Denair	233,170	6,097,250	6,330,420	.20		466.34	
Empire	3,684,340	25,852,090	29,536,430	.45		16,579.53	
Hughson	513,920	8,515,860	9,029,780	.20		1,027.84	
Industrial	1,444,890	7,580,710	9,025,600	.46		6,646.49	
Keyes	282,000	5,100,450	5,382,450	.25		705.00	
McHenry-Dry Creek	376,160	11,568,320	11,944,480	.32		1,203.71	
Montpellier	168,240	2,469,420	2,637,660	.20		336.48	
Mountain View	375,270	5,126,790	5,502,060	.33		1,238.39	
Oakdale	1,201,580	16,043,430	17,245,010	.15		1,802.37	
Riverbank	1,094,730	11,827,440	12,922,170	.25		2,736.82	
Salida	661,930	15,868,410	16,530,340	.25		1,654.82	
Turlock	1,456,440	10,357,410	11,813,850	.31		4,514.96	
Valley Home	124,280	2,267,930	2,392,210	.25		310.70	
Waterford-Hickman	354,740	6,282,340	6,637,080	.15		532.11	
Westport	368,800	5,807,420	6,176,220	.25		922.00	
West Stanislaus	2,498,200	34,119,680	36,617,880	.07		1,748.74	
Woodland Avenue	728,220	11,818,020	12,546,240	.20		1,456.44	
CEMETERY DISTRICTS							
Hills Ferry	1,636,310	17,352,510	18,988,820	.08		1,309.05	
Knights Ferry	66,790	642,670	709,460	.10		66.79	
Patterson	1,573,710	23,186,000	24,759,710	.05		786.85	
HOSPITAL DISTRICTS							
Patterson	2,335,880	30,491,730	32,827,610	.08		1,868.70	
West Side Community	874,140	10,046,780	10,920,920	.20		1,748.28	

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1967 - 1968

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$ .03	$	$ 217.65	$	$ 410.10
.22		1,442.54		1,490.20
.24		2,663.81		2,813.11
.42		178.50		178.50
.16		952.21		1,112.53
1.52		614.69		615.75
.30		3,135.09		3,395.67
.39		3,223.82		3,485.42
.06		432.89		432.89
.11		606.89		606.89
.10		721.49		721.49
.38		16,387.31		17,084.12
.35		15,048.77		15,455.82
.20		12,194.50		12,660.84
.45		116,334.40		132,913.93
.20		17,031.72		18,059.56
.46		34,871.27		41,517.76
.25		12,751.12		13,456.12
.24		27,763.97		28,967.68
.20		4,938.84		5,275.32
.33		16,918.41		18,156.80
.15		24,065.14		25,867.51
.25		29,568.60		32,305.42
.25		39,671.02		41,325.84
.21		21,750.56		26,265.52
.25		5,669.82		5,980.52
.15		9,423.51		9,955.62
.20		11,614.84		12,536.84
.07		23,883.78		25,632.52
.20		23,636.04		25,092.48
.05		8,676.25		9,985.30
.10		642.67		709.46
.05		11,593.00		12,379.85
.08	.10	24,393.38	30,491.73	56,753.81
.20		20,093.56		21,841.84

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1967 - 1968

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
COMMUNITY SERVICES DISTRICTS							
Denair	$ 39,920	$ 700,860	$ 740,780	$ .50	$ .52	$ 199.60	$ 207.58
Highway Village	11,470	540,330	551,800	1.00		114.70	
Keyes	64,710	534,370	599,080	.75	.62	485.32	401.20
Waterford	71,200	924,390	995,590	.27	1.30	192.24	925.60
MOSQUITO ABATEMENT DISTRICTS							
East Side	19,887,690	188,956,340	208,844,030	.11		21,876.46	
Turlock	10,329,990	121,617,340	131,947,330	.14		14,461.99	
SANITATION DISTRICTS							
Empire	59,760	1,089,130	1,148,890	.60		358.56	
Fair Tract		198,440	198,440				
Hughson	219,390	1,523,310	1,742,700	1.00	.39	2,193.90	855.62
Salida	97,970	1,147,510	1,245,480	.90	.90	881.73	881.73
STORM DRAIN MAINTENANCE DISTRICTS							
Storm Drain Maintenance #1	4,490	759,990	764,480				
Storm Drain Maintenance #3	14,040	693,190	707,230				
Storm Drain Maintenance #6	56,700	1,180,220	1,236,920	.05		28.35	
Storm Drain Maintenance #8	54,490	1,360,590	1,415,080	.04		21.80	
Storm Drain Maintenance #9	140	113,000	113,140	.24		.34	
RECLAMATION DISTRICTS							
#2063		900,500	900,500				
#2091		558,460	558,460				
Lower San Joaquin Levee		70,920	70,920				
TOTAL						$92,654.23	$3,271.73

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1967 - 1968

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$1.00	$ .75	$ 7,008.60	$ 5,256.45	$ 12,672.23
1.00		5,403.30		5,518.00
.56	.81	2,992.47	4,328.40	8,207.39
.27	1.20	2,495.85	11,092.68	14,706.37
.09		170,060.71		191,937.17
.13		158,102.54		172,564.53
.60		6,534.78		6,893.34
1.86		3,690.98		3,690.98
1.00	.35	15,233.10	5,331.58	23,614.20
1.00	.80	11,475.10	9,180.08	22,418.64
.07		531.99		531.99
.08		554.55		554.55
.05		590.11		618.46
.04		544.24		566.04
				.34
.60		5,403.00		5,403.00
1.50		8,376.90		8,376.90
.50		354.60		354.60
		$942,464.88	$65,680.92	$1,104,071.76

AUDITOR'S EXHIBIT X
SCHEDULE D

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
ELEMENTARY SCHOOLS:							
Chaton Union	$ 405,760	$ 6,490,710	$ 6,896,470	$1.61	$ .27	$ 6,532.74	$ 1,095.55
Empire Union	328,280	7,695,520	8,023,800	2.42		7,944.38	
Empire Union-Bond	328,280	7,824,890	8,153,170		.10		328.28
Gratton	19,520	1,010,150	1,029,670	1.73		337.70	
Hart Ransom Union	169,600	5,269,200	5,438,800	2.09	.15	3,544.64	254.40
Hickman	187,150	1,973,490	2,160,640	1.66	.15	3,106.69	280.73
Hughson Union	492,990	7,688,220	8,181,210	1.84	.32	9,071.02	1,577.57
Johnson Joint	6,590	335,070	341,660	1.34		88.31	
Keyes Union	164,110	2,422,200	2,586,310	2.20	.18	3,610.42	295.40
Knights Ferry	186,720	1,752,070	1,938,790	1.59		2,968.85	
La Grange	143,430	451,000	594,430	1.83		2,624.77	
Milnes	177,650	1,512,160	1,689,810	1.46		2,593.69	
Modesto	15,558,400	104,099,480	119,657,880	2.67		415,409.28	
Modesto-1947 Bond	14,759,660	95,777,450	110,537,110		.04		5,903.86
Modesto-1951 Bond	14,846,790	98,353,130	113,199,920		.04		5,938.72
Modesto-1955-59 Bonds	15,309,570	103,235,560	118,545,130		.11		16,840.53
Modesto-1962 Bond	15,309,570	103,364,930	118,674,500		.0658		10,073.70
Modesto-1964-66 Bonds	15,558,400	104,099,480	119,657,880		.0742		11,544.33
Mountain View	145,870	2,078,080	2,223,950	1.65	.23	2,406.86	335.50
Oakdale Union	1,634,030	21,137,450	22,771,480	1.83		29,902.75	
Oakdale-1948-59 Bonds	1,646,770	21,407,310	23,054,080		.2208		3,636.07
Oakdale-1965Bond	1,634,030	21,137,450	22,771,480		.0992		1,620.96
Paradise	22,950	1,932,620	1,955,570	1.75		401.63	
Riverbank	571,050	6,438,660	7,009,710	2.24	.09	12,791.52	513.95
Roberts Ferry Union	107,260	1,335,620	1,442,880	1.30		1,394.38	
Rosedale	117,730	1,793,670	1,911,400	1.20		1,412.76	
Roselawn Joint	29,920		29,920	1.25		374.00	
Salida Union	378,970	6,262,800	6,641,770	1.81		6,859.36	
Salida-1947 Bond	303,880	4,551,610	4,855,490		.08		243.10
Salida-1950-65 Bonds	378,970	6,262,800	6,641,770		.32		1,212.70
Shiloh	107,600	2,717,780	2,825,380	1.44		1,549.44	
Stanislaus Union	287,140	11,411,030	11,698,170	1.62		4,651.67	
Stanislaus-1950 Bond	182,580	6,412,500	6,595,080		.08		146.06
Stanislaus-1953-63 Bonds	535,970	12,145,580	12,681,550		.1776		951.88
Stanislaus-1965-67 Bonds	287,140	11,411,030	11,698,170		.1424		408.89
Sylvan Union	1,348,280	18,638,620	19,986,900	2.10		28,313.88	
Sylvan-1951-53 Bonds	1,811,060	23,521,050	25,332,110		.01		181.11
Sylvan-1955-67 Bonds	1,348,280	18,638,620	19,986,900		.41		5,527.95
Turlock	2,952,370	26,750,880	29,703,250	1.81		53,437.90	
Turlock-1946-62 Bonds	2,874,720	24,681,050	27,555,770		.26		7,474.27
Turlock-1962-67 Bonds	2,922,450	25,956,340	28,878,790		.17		4,968.17
Valley Home Joint	115,640	1,158,480	1,274,120	1.38		1,595.83	
Valley Home Joint-Bond	102,900	888,620	991,520		.03		30.87
Waterford	172,600	3,721,650	3,894,250	1.93	.23	3,331.18	396.98
TOTAL ELEMENTARY						$606,255.65	$81,781.53

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$1.65	$ .26	$ 107,096.71	$ 16,875.85	$ 131,600.85
2.33		179,305.62		187,250.00
	.09		7,042.40	7,370.68
2.17		21,920.26		22,257.96
1.85	.37	97,480.20	19,496.04	120,775.28
2.34	.15	46,179.67	2,960.24	52,527.33
2.41	.25	185,286.10	19,220.55	215,155.24
1.39		4,657.47		4,745.78
2.01	.13	48,686.22	3,148.86	55,740.90
1.69		29,609.98		32,578.83
1.90		8,569.00		11,193.77
1.39		21,019.02		23,612.71
2.61		2,716,996.43		3,132,405.71
	.05		47,888.73	53,792.59
	.04		39,341.25	45,279.97
	.11		113,559.12	130,399.65
	.06		62,018.96	72,092.66
	.06		62,459.69	74,004.02
1.64	.23	34,080.51	4,779.58	41,602.45
1.99		420,635.26		450,538.01
	.20		42,814.62	46,450.69
	.09		19,023.71	20,644.67
2.08		40,198.50		40,600.13
2.10	.44	135,211.86	28,330.10	176,847.43
1.30		17,363.06		18,757.44
1.25		22,420.88		23,833.64
				374.00
2.02		126,508.56		133,367.92
	.07		3,186.13	3,429.23
	.26		16,283.28	17,495.98
2.48	.34	67,400.94	9,240.45	78,190.83
1.80		205,398.54		210,050.21
	.09		5,771.25	5,917.31
	.25		30,363.95	31,315.83
	.21		23,963.16	24,372.05
1.83		341,086.75		369,400.63
	.02		4,704.21	4,885.32
	.44		82,009.93	87,537.88
1.68		449,414.78		502,852.68
	.25		61,702.63	69,176.90
	.22		57,103.95	62,072.12
1.35		15,639.48		17,235.31
	.08		710.90	741.77
2.14	.21	79,643.31	7,815.47	91,186.94
		$5,421,809.11	$791,815.01	$6,901,661.30

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

	Assessed Valuation Inside County Unsecured	Assessed Valuation Inside County Secured	Assessed Valuation Combined Total	Unsecured Tax Rate Maint.	Unsecured Tax Rate Bond	Unsecured Tax Charge Maint.	Unsecured Tax Charge Bond
UNIFIED SCHOOLS							
Ceres-High Bond	$ 1,007,240	$ 19,318,640	$ 20,325,880	$3.05	$ .25	$ 30,720.82	$ 2,518.10
Ceres-Elementary Bond	688,020	14,546,150	15,234,170		.27		1,857.65
Ceres-Westport-1947 Bond	319,060	4,703,790	5,022,850		.09		287.15
Ceres-Westport-1963 Bond	319,220	4,772,490	5,091,710		.05		159.61
Denair-1962-66 Bonds	198,470	4,527,780	4,726,250	2.95	.56	5,854.87	1,111.43
Denair-1953-56 Bonds	210,920	4,655,230	4,866,150		.41		864.77
Newman-Gustine Joint	1,636,570	17,464,650	19,101,220	3.33		54,497.78	
Patterson	1,573,710	23,186,000	24,759,710	3.04		47,840.78	
Patterson-Elementary Bond	1,167,490	12,872,420	14,039,910		.18		2,101.48
Patterson-Grayson Bond	304,580	5,941,880	6,246,460		.10		304.58
Patterson-Rising Sun Bond	101,640	4,371,700	4,473,340		.11		111.80
TOTAL UNIFIED						$ 138,914.25	$ 9,316.57
HIGH SCHOOLS							
Hughson	$ 748,100	$ 11,428,220	$ 12,176,320	1.72	.58	$ 12,867.32	$ 4,338.98
Modesto	18,201,220	158,027,050	176,228,270	1.87	.35	340,362.81	63,704.27
Oakdale	3,177,670	38,544,400	41,722,070	1.62	.25	51,478.25	7,944.18
Turlock	3,674,700	38,076,940	41,751,640	2.00		73,494.00	
TOTAL HIGH						$ 478,202.38	$ 75,987.43
JUNIOR COLLEGE							
Yosemite Junior College	$30,217,680	$310,573,680	$340,791,360	.53		$ 160,153.70	$
TOTAL JUNIOR COLLEGE						$ 160,153.70	
OTHER							
Physically Handicapped-Elementary	$13,022,710	$188,674,480	$201,697,190	.09		$ 11,720.44	
Physically Handicapped-High	28,574,520	293,109,030	321,683,550	.03		8,572.36	
Physically Handicapped-Merced	1,643,160	17,799,720	19,442,880	.03		492.95	
School Equalization Aid	28,581,110	310,573,680	339,154,790	.32		91,459.55	
Trainable Retarded-Elementary	28,581,110	188,674,480	217,255,590	.015		4,287.17	
Trainable Retarded-High	28,581,110	293,109,030	321,690,140	.015		4,287.17	
TOTAL OTHER						$ 120,819.64	
SCHOOL DISTRICTS - GRAND TOTAL						$1,504,345.62	$167,085.53

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1967 - 1968

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$3.37	$ .26	$ 651,038.17	$ 50,228.46	$ 734,505.55
	.22		32,001.53	33,859.18
	.06		2,822.27	3,109.42
	.06		2,863.49	3,023.10
2.91	.52	131,758.40	23,544.46	162,269.16
	.36		16,758.83	17,623.60
3.26		569,347.59		623,845.37
3.19		739,633.40		787,474.18
	.16		20,595.87	22,697.35
	.09		5,347.69	5,652.27
	.15		6,557.55	6,669.35
		$ 2,091,777.56	$ 160,720.15	$ 2,400,728.53
2.01	.67	$ 229,707.22	$ 76,569.07	$ 323,482.59
1.86	.31	2,939,303.13	489,883.86	3,833,254.07
1.70	.24	655,254.80	92,506.56	807,183.79
2.00		761,538.80		835,032.80
		$ 4,585,803.95	$ 658,959.49	$ 5,798,953.25
.81		$ 2,515,646.81		$ 2,675,800.51
		$ 2,515,646.81		$ 2,675,800.51
.04		$ 75,469.79		$ 87,190.23
.01		29,310.90		37,883.26
.04		7,119.89		7,612.84
.25		776,434.20		867,893.75
.01		18,867.45		23,154.62
.01		29,310.90		33,598.07
		$ 936,513.13		$ 1,057,332.77
		$15,551,550.56	$1,611,494.65	$18,834,476.36